

MINISTRY OF FINANCE
(Department of Revenue)
(CENTRAL BOARD OF DIRECT TAXES)
NOTIFICATION

New Delhi, the 29th December, 2025

S.O. 6065(E).—In exercise of the powers conferred by clause (ii) of sub-section (1) of section 35 of the Income-tax Act, 1961 (43 of 1961) read with Rules 5C and 5E of the Income-tax Rules, 1962, the Central Government hereby approves **The Christian Medical College Vellore Association (PAN:AAATC1278N), Vellore, Tamil Nadu** for ‘**Scientific Research**’ under the category of ‘**University, college or other institution**’ for the purposes of clause (ii) of sub-section (1) of section 35 of the Income-tax Act, 1961 read with rules 5C and 5E of the Income-tax Rules, 1962.

2. This Notification shall apply with effect from the date of publication in the Official Gazette and accordingly shall be applicable for Assessment Years 2026-27 to 2030-31.

[Notification No. 173/2025/F. No. 203/45/2024/ITA-II]

CASTRO JAYAPRAKASH T., Under Secy.

Explanatory Memorandum: It is certified that no person is being adversely affected by granting retrospective effect to this notification.