

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

NOTIFICATION

New Delhi, the 6th January, 2026

S.O. 88(E).— In exercise of the powers conferred by sub-clause (b) of clause (46A) of section 10 of the Income-tax Act, 1961 (43 of 1961), (hereinafter referred to as “the Income-tax Act”), the Central Government hereby notifies “Joint Electricity Regulatory Commission (for The State of Goa and Union Territories except Delhi) (PAN: AAAJJ0668D), (hereinafter referred to as “the assessee”), an authority constituted under the Electricity Act, 2003 (No. 36 of 2003) for the purposes of the said clause.

2. This notification shall be effective from the assessment year 2024-25, subject to the condition that the assessee continues to be an authority constituted under the Electricity Act, 2003 (No.36 of 2003] with one or more of the purposes specified in sub-clause (a) of clause (46A) of section 10 of the Income-tax Act.

[Notification No. 02 /2026/F. No. 300195/7/2024-ITA-I]

HARDEV SINGH, Under Secy.

Explanatory Memorandum

It is certified that no person is being adversely affected by giving retrospective effect (with effect from the year of application made before the Board/Department) to this notification.