

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

New Delhi, the 23rd June, 2023

S.O. 2762(E).—In exercise of the powers conferred by clause (iii) 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 ‘M/s Patanjali Yog Peeth Nyas, Delhi (PAN: AABTP0560H) for its university unit ‘University of Patanjali’, Haridwar’ under the category of ‘University, College or Other Institution’ for research in ‘Social Science or Statistical Research’ for the purposes of clause (iii) 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 (i.e. from the Previous Year 2023-24) and accordingly shall be applicable for Assessment Years 2024-2025 to 2028-2029.

[Notification No. 44 /2023/F. No. 203/08/2022/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.