

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

New Delhi, the 15th September, 2025

**S.O. 4167(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 “Tamil Nadu Electricity Regulatory Commission” (PAN: AAAGT0048J) (hereinafter referred to as “the assessee”), a commission 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 a commission 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. 147/2025/ F. No. 300195/9/2025-ITA-I]

MEENAKSHI SINGH, Dy. Secy.

**Explanatory Memorandum**

It is certified that no person is being adversely affected by giving retrospective effect to this notification.