

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

New Delhi, the 28th January, 2026

**S.O. 399(E).**— In exercise of the powers conferred by clause (46) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies for the purposes of the said clause, ‘State Legal Service Authority Union Territory, Chandigarh (PAN: AAAGS1716A), an Authority constituted by the Administrator, Union Territory, Chandigarh under the Legal Services Authorities Act, 1987 (Central Act 39 of 1987), in respect of the following specified income arising to the said Authority, as follows:-

- (a) Grants received from the Punjab and Haryana High Court, Central Authority i.e. National Legal Services Authority constituted under Legal Services Authorities Act, 1987;
- (b) Grants or donation received from the Central Government or the State Government of Punjab/Haryana for the purpose of the Legal Services Authorities Act, 1987;
- (c) Amount received under the order of the Court;

- (d) Fees received as recruitment application fee; and
- (e) Interest earned on bank deposits

2. This notification shall be effective subject to the conditions that 'State Legal Service Authority Union Territory, Chandigarh-

- (a) shall not engage in any commercial activity;
- (b) activities and the nature of the specified income shall remain unchanged throughout the financial years; and
- (c) shall file return of income in accordance with the provision of clause (g) of sub-section (4C) of section 139 of the Income-tax Act, 1961.

2.1 Failure to comply with these conditions may result in the initiation of penal actions under the provisions of the Income-tax Act, 1961 and withdrawal of the exemption granted u/s 10(46) of the Act.

3. This notification shall be deemed to have been applied for assessment years 2024-25 to 2025-26 relevant for the financial years 2023-24 to 2024-25 and shall be applicable for assessment year 2026-27 to 2028-29 relevant for the financial year 2025-26 to 2027-28.

[Notification No. 15 /2026/F. No. 300196/64/2025-ITA-I]

HARDEV SINGH, Under Secy.

### **Explanatory Memorandum**

It is certified that no person is being adversely affected by giving retrospective effect [from the year of its application made before the CBDT/ Income-tax Department] to this notification.