

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

NOTIFICATION

New Delhi, the 30th December, 2025

S.O. 6101(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 ‘**Cancer Institute**’ (W.I.A), (PAN:**AAATC2259F**) **Chennai** 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 be applicable for Assessment years 2027-28 to 2031-32.

[Notification No. 175 /2025/ F.No. 203/46/2024/ITA-II]

CASTRO JAYAPRAKASH T., Under Secy.