

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

New Delhi, the 9th March, 2021

**S.O. 1069(E).**—In exercise of the powers conferred by clauses (ii) and (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 Bennett University, Greater Noida, Uttar Pradesh (PAN: AAAJB1388A)** under the category of ‘**University, College or other institution**’ for Scientific Research and Research in Social Science and Statistical Research for the purposes of clauses (ii) and (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.

**2.** This Notification shall be deemed to have been applied for the assessment year 2020-2021 and shall apply with respect to the assessment years 2021-2022, 2022-2023, 2023-2024, 2024-2025.

[Notification No. 12 /2021/ F.No. 203/13/2019/ITA-II]

RAVINDER MAINI, Director

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