

MINISTRY OF FINANCE**(Department of Revenue)**

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 3rd March, 2022

S.O. 985(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 **‘Sri Shankara Cancer Foundation, Bangalore (PAN: AAHTS5593F)’** under the category of **‘University, College or other institution’** for Scientific Research 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 apply with effect from the date of publication in the Official Gazette (i.e. from the Previous Year 2021-22) and accordingly shall be applicable for Assessment Years 2022-2023 to 2026-2027.

[Notification No. 14/2022/F. No. 203/03/2021/ITA-II]

RAVINDER MAINI, Director

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