

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

**NOTIFICATION**

New Delhi, the 10th February, 2025

**S.O. 673(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 '**Bhaikaka University**' **Anand, Gujarat** (**PAN: AAGAB9280N**) 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 apply with effect from the date of publication in the Official Gazette (i.e. from the Previous Year 2024-25) and accordingly shall be applicable for Assessment Years 2025-26 to 2029-30.

[Notification No. 15/2025/ F. No. 203/27/2024/ITA-II]

CASTRO JAYAPRAKASH T., Under Secy.

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