

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

(CENTRAL BOARD OF DIRECT TAXES)

**NOTIFICATION**

New Delhi, the 30th August, 2024

**S.O. 3710(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 ‘**Advanced Manufacturing Technology Development Centre (PAN: AAEEA9272B), Chennai**’ as ‘**Other Institution**’ 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 2024-25) and accordingly shall be applicable for Assessment Years 2025-2026 to 2029-2030.

[Notification No. 101/2024/F. No. 203/19/2024/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.