

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.