

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

**NOTIFICATION**

New Delhi, the 31st October, 2021

**S.O. 4530(E).**—In exercise of the powers conferred by clauses (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 ‘**Pimpri Chinchwad College of Engineering**’ under the aegis of **Pimpri Chinchwad Education Trust, Pune (PAN:AAATP3981F)** under the category “**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 2021-2022) and accordingly shall be applicable for Assessment Year(s) 2022-23 to 2027-28.

[Notification No. 128/2021/ F. No. 203/08/2020/ITA-II]

RAVINDER MAINI, Director

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