

**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.