
NOTIFICATION S.O. 365(E) [F. NO. 203/11/2023/ITA-II]

**SECTION 35(1)(ii) OF THE INCOME-TAX ACT, 1961 - SCIENTIFIC RESEARCH EXPENDITURE -
APPROVED SCIENTIFIC RESEARCH ASSOCIATION/INSTITUTION**

NOTIFICATION S.O. 365(E) [F. NO. 203/11/2023/ITA-II], DATED 30-1-2024

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 'M/s Prayoga, Bengaluru (PAN: AACTP9202D) 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 2023-24) and accordingly shall be applicable for Assessment Years 2024-25 to 2028-29.

CASTRO JAYAPRAKASH T. Under Secy.