

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

New Delhi, the 12th July, 2021

**S.O. 2804(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 5D of the Income-tax Rules, 1962, the Central Government hereby approves **M/s Patanjali Research Foundation Trust, Haridwar (PAN:-AABTP8183E)** under the category “**Research Association**” for Scientific Research for the purposes of clauses (ii) of sub-section (1) of section 35 of the Income-tax Act, 1961 read with rules 5C and 5D 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. 79/2021/F. No. 203/09/2020-ITA-II]

PRAJNA PARAMITA, Director

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