November 16, 2026

CBDT

# CBDT approves Tata Memorial Centre for scientific research

CBDT Notification No. 144/2026 approves Tata Memorial Centre, Mumbai for scientific research under section 45(3)(a)(i) for tax years 2026-2027 to 2030-2031.

THE CENTRAL BOARD OF Direct Taxes (CBDT), Department of Revenue, Ministry of Finance, issued Notification No. 144 of 2026-CBDT, S.O. 6241(E), dated November 16, 2026. It appears in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii), No. 6001, dated November 16, 2026 (CG-DL-E-16112026-277951). It's signed by Indu Bala, Deputy Secretary, under F. No. 203/22/2026/ITA-II.

KEY FACTS

AUTHORITY

CBDT

PUBLISHED

November 16, 2026

ISSUED BY

Central Board of Direct Taxes, Department of Revenue, Ministry of Finance

DOCUMENT

Notification S.O. 6241(E) (No. 144 of 2026-CBDT)



# CBDT approves Tata Memorial Centre for scientific research

CBDT · November 16, 2026

The Central Board of Direct Taxes (CBDT), Department of Revenue, Ministry of Finance, issued Notification No. 144 of 2026-CBDT, S.O. 6241(E), dated November 16, 2026. It appears in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii), No. 6001, dated November 16, 2026 (CG-DL-E-16112026-277951). It's signed by Indu Bala, Deputy Secretary, under F. No. 203/22/2026/ITA-II.

Under section 45(4)(b) of the Income-tax Act, 2025, the Central Government approves Tata Memorial Centre, Mumbai (PAN: AAATT3620R) for Scientific Research as 'other institution' under the category of University, college or other institution. The approval is for the purposes of section 45(3)(a)(i) of the Act and rules 32 and 34 of the Income-tax Rules, 2026. It applies for the tax years 2026-2027 to 2030-2031.

The approval holds only while Tata Memorial Centre continues to be approved as a Scientific and Industrial Research Organization (SIRO) by the Department of Scientific and Industrial Research during each of those tax years. The Centre must also comply with the conditions in rule 34 of the Income-tax Rules, 2026.

For each tax year, the Centre must prepare a statement under section 45(4)(a) in Form No.15 and deliver it to the Director General of Income-tax (Systems), or a person he authorizes, on or before May 31 immediately following the tax year in which the donation is received, under rule 31. It must also give each donor a certificate in Form No.16 stating the amount of the donation.

| | |
|---|---|
| Issued by | Central Board of Direct Taxes, Department of Revenue, Ministry of Finance |
| Document | Notification S.O. 6241(E) (No. 144 of 2026-CBDT) |
| Dated | November 16, 2026 |
| Published in | Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii), No. 6001 (CG-DL-E-16112026-277951) |
| Approves | Tata Memorial Centre, Mumbai (PAN: AAATT3620R), as 'other institution' for Scientific Research |
| For the purposes of | Section 45(3)(a)(i), Income-tax Act, 2025; rules 32 and 34, Income-tax Rules, 2026 |
| Made under | Section 45(4)(b), Income-tax Act, 2025 |
| Tax years | 2026-2027 to 2030-2031 |

| | |
|---|---|
| Condition | Continued approval as a SIRO by the Department of Scientific and Industrial Research in each of those tax years |
| Yearly statement | Form No.15, on or before May 31 after the tax year the donation is received |
| Donor certificate | Form No.16, stating the amount of donation |
| File number | F. No. 203/22/2026/ITA-II |
| Signed by | Indu Bala, Dy. Secy. |

The notification (PDF, 529 KB)

Source: Gazette of India, CG-DL-E-16112026-277951.

Checked against the official copy on November 17, 2026.

**IndusDesk**

hello@indusdesk.com · +91 11 4141 3939

9th Floor, Hemkunt House, Rajendra Place, New Delhi, Delhi 110008, India

Read online: indusdesk.com/cbdt/insights/cbdt-approves-tata-memorial-centre-for-scientific-research/