CBDT

CBDT moves APERC's tax exemption to AY 2020-21 to 2024-25

CBDT corrigendum S.O. 6011(E) says the 2019 section 10(46) notification for the Andhra Pradesh Electricity Regulatory Commission applies to AY 2020-21 to 2024-25.

THE CENTRAL BOARD OF Direct Taxes (CBDT), Department of Revenue, Ministry of Finance, issued Corrigendum S.O. 6011(E), dated November 4, 2026, as Notification No. 140/2026. It appears in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii), No. 5779, dated November 4, 2026 (e-Gazette ID CG-DL-E-04112026-277657). It is issued under section 536 of the Income-tax Act, 2025, and signed by Hardev Singh, Under Secretary, under F. No. 300196/73/2018-ITA-I.

KEY FACTS

AUTHORITY

CBDT

PUBLISHED

November 4, 2026

ISSUED BY

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

DOCUMENT

Corrigendum S.O. 6011(E), Notification No. 140/2026

CBDT moves APERC's tax exemption to AY 2020-21 to 2024-25

CBDT · November 4, 2026

The Central Board of Direct Taxes (CBDT), Department of Revenue, Ministry of Finance, issued Corrigendum S.O. 6011(E), dated November 4, 2026, as Notification No. 140/2026. It appears in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii), No. 5779, dated November 4, 2026 (e-Gazette ID CG-DL-E-04112026-277657). It is issued under section 536 of the Income-tax Act, 2025, and signed by Hardev Singh, Under Secretary, under F. No. 300196/73/2018-ITA-I.

The corrigendum corrects the English version of Notification No. 24/2019 (F. No. 196/73/2018-ITA-I), dated March 19, 2019, which notified the Andhra Pradesh Electricity Regulatory Commission (APERC), Hyderabad (PAN: AAAGA0114N), under section 10(46) of the Income-tax Act, 1961.

In paragraph 3, the words "this notification shall apply with respect to the assessment year 2019-2020, 2020-2021, 2021-2022, 2022-2023 and 2023-2024" are to be read as "this notification shall apply with respect to the assessment year 2020-2021, 2021-2022, 2022-2023, 2023-2024 and 2024-2025". The notification now covers assessment year 2024-2025 and no longer covers 2019-2020.

The corrigendum states that the contents of the Hindi version of Notification No. 24/2019 remain the same. It does not give a reason for the change, does not restate the other terms of the 2019 notification, and does not say which income of the Commission is exempt.

Issued by	Central Board of Direct Taxes, Department of Revenue, Ministry of Finance
Document	Corrigendum S.O. 6011(E), Notification No. 140/2026
Dated	November 4, 2026
Published	Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii), No. 5779, November 4, 2026 (CG-DL-E-04112026-277657)
Corrects	English version of Notification No. 24/2019, F. No. 196/73/2018-ITA-I, March 19, 2019
Applies to	Andhra Pradesh Electricity Regulatory Commission, Hyderabad (PAN: AAAGA0114N), notified under section 10(46), Income-tax Act, 1961
Assessment years, before	2019-2020, 2020-2021, 2021-2022, 2022-2023 and 2023-2024
Assessment years, now	2020-2021, 2021-2022, 2022-2023, 2023-2024 and 2024-2025
Hindi version	Contents remain the same

Legal basis	Section 536, Income-tax Act, 2025
Signed by	Hardev Singh, Under Secy.
File number	F. No. 300196/73/2018-ITA-I

The corrigendum (PDF, 479 KB)

Source: Gazette of India, CG-DL-E-04112026-277657.

Checked against the official copy on November 7, 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-moves-apercs-tax-exemption-to-ay-2020-21-to-2024-25/