

Government of India
Ministry of Finance
Central Board of Direct Taxes
Office of the Chief Commissioner of Income Tax, Hyderabad

F. No. CCIT/HYD/35(1) (iia)/2026-27

Dated: 08.04.2026

NOTIFICATION NO. 01/2026

DATED: 06.04.2026

Order under clause (iia) of sub-section (1) of section 35 of the Income Tax Act, 1961 read with Rule 5F of the Income Tax Rules 1962

In exercise of the powers conferred by section 35(1)(iia) of the Income Tax Act, 1961, read with Rule 5F of the Income Tax Rules 1962, the Chief Commissioner of Income Tax, Hyderabad hereby accords approval to the company M/s Laila Nutra Private Limited, having registered office at 40-15-14, A1, Sudarshan Apartment Brindavan Colony, Chandramoulipuram, Vijayawada-520010 for '**Scientific Research**' for the purpose of the clause (iia) of sub-section (1) of section 35 of the Income-tax Act, 1961 read with rule 5F of the Income-tax Rules, 1962.

2. This Notification shall be applicable for five years beginning from 01/04/2025 to 31/03/2030

3. This Notification is passed under section 35(1) (iia) of the Income Tax Act, 1961 in conjunction with provisions of the 536(2)(e) of the Income Tax Act, 2025.

(सुरेश बतिनी, भा.रा.से.) / (SURESH BATTINI, IRS)

प्रधान मुख्य आयकर आयुक्त (ओएसडी) / Pr. Chief Commissioner of Income Tax (OSD),
Holding the charge of Chief Commissioner of Income Tax,
Hyderabad.

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

Copy to: -

1. PPS to the Chairman and Members, CBDT, North Block, New Delhi
2. All Pr. Chief Commissioners/Director Generals of Income Tax - with a request to circulate amongst all Officers in their regions/charges.
3. JS(TPL)-I&II/Media Co-ordinator and Official Spokesperson of CBDT.
4. DIT(IT)/DIT(Audit)/DIT(Vig.)/ADG(System)1,2,3,4,5/CIT(ITBA), CIT(CPC), Bengaluru, CIT(CPC-TDS), Ghaziabad.
5. ADG (PR. PP&OL) with a request for advertisement campaign for the Notification.
6. TPL and ITA Divisions of CBDT.
7. The Institute of Chartered Accountants of India, IP Estate, New Delhi.
8. Web Manager, "incometaxindia.gov.in" for hosting on the website.
9. Database cell for uploading on www.irsofficeronline.gov.in and the DG System's Corner.
10. ITBA Publisher for uploading on ITBA Website.