



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
PCCIT (EXEMPTION), DELHI

To, IIT MADRAS RESEARCH PARK HP LAB DEPARTMENT OF ELEC ENGG, TTTI Taramani S.O Taramani CHENNAI 600113, Tamil Nadu India	
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PAN: AABC15225P	Dated: 27/08/2025	DIN & Letter No : ITBA/COM/F/17/2025-26/1080061994(1)
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Sir/ Madam/ M/s,

Subject: Online service of Orders - Letter

**Order under clause (iia) of sub-section (1) of section 35
of the Income Tax Act, 1961**

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 Pr. Chief Commissioner of Income Tax (Exemptions), Delhi hereby accords approval to M/s IIT Madras Research Park, HP Lab Department of Elec. Engg., Taramani, TTTI Taramani S.O. Chennai, Tamil Nadu-600113 hereinafter referred to as the 'applicant company' for the purpose of the said section w.e.f. 01.04.2025 to 31.03.2030 subject to the conditions mentioned hereunder:

- The sum paid to the company shall be used for scientific research;
- The applicant company shall carry on scientific research through its own employees using its own assets;
- A company approved under clause (iia) of sub-section (1) of section 35 shall maintain separate books of account in respect of the sums received by it for scientific research, reflect therein the amount used for carrying on research, get such books of account audited by an accountant, and furnish the report of such audit duly signed and verified by such accountant to the Commissioner of Income-tax having jurisdiction over the case, by the due date of furnishing the return of income under sub-section (1) of section 139. *Explanation. - For the purpose of this clause "accountant" shall have the same meaning as assigned to it in Explanation to sub-section (2) of section 288 of the Act;*



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, CIVIC CENTRE, MINTO ROAD, MINTO ROAD, NEW DELHI, NEW DELHI, Delhi, 110002

- (d) The company shall maintain a separate statement of donations received and the amount used for research and a copy of such statement duly certified by the auditor shall accompany the report of audit referred to in sub-rule (3).
- (e) Subsequent to approval, the company shall, every year, by the due date of furnishing the return of income under sub-section (1) of section 139, furnish a statement to the Commissioner of Income-tax containing the following information, namely :-
- (i) a detailed note on the research work undertaken by it during the previous year;
 - (ii) a summary of research articles published in national or international journals during the year;
 - (iii) any patents or other similar rights applied for or registered during the year;
 - (iv) programme of research projects to be undertaken during the forthcoming year and the financial allocation for such subjects.
- (f) If the Commissioner of Income-tax is satisfied that the company,-
1. is not maintaining separate books of account for research activities, or
 2. has failed to furnish its audit report, or
 3. has not furnished its statement of the sums received and the sums used for research, or a statement referred to in sub-clause (e), or
 4. has ceased to carry on its research activities, or its activities are not genuine, or
 5. is not fulfilling the conditions subject to which approval was granted to it,

he may after making appropriate enquiries, furnish a report on the circumstances referred to in sub-clauses (i) to (v) to the jurisdictional Chief Commissioner of Income-tax within six months from the date of furnishing the return of income under sub-section (1) of section 139.



(Rajeshwar Yadav)

Principal Chief Commissioner of Income Tax(Exemptions),

प्रधान मुख्य आयकर आयुक्त/Pr. Chief Commissioner of Income Tax
(छूट), नई दिल्ली
(Exemptions), New Delhi

New Delhi.

Copy to:

1. PPS to the Chairman and Members, CBDT, North Block, New Delhi
2. All Pr. Chief Commissioners of Income Tax in India.

3. All Chief Commissioners of Income Tax in India.
4. The Director of Income Tax (PR, PP & OL) 6th Floor, Mayur Bhawan, Connaught Place, New Delhi
5. The Commissioner of Income Tax (Exemptions), Chennai.
6. The Under Secretary, ITA-II, CBDT, North Block, New Delhi with the request to kindly get the above order published in Official Gazette of India (Soft copy enclosed).
7. M/s IIT Madras Research Park, HP Lab Department of Elec. Engg., Taramani, TTTI Taramani S.O. Chennai, Tamil Nadu-600113.



Satbir Singh
27/08/2025
(Satbir Singh)

Income Tax Officer (Hqrs.) (E)-1,

O/o the Pr. CCIT(Exemptions), New Delhi.

सतबीर सिंह
आयकर अधिकारी (मुख्या.) (छूट)-1
कमरा नं. 2508, ई-2 ब्लॉक,
प्रत्यक्ष कर विभाग, सिविक सेंटर,
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