



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

To, INDIAN INSTITUTE FOR HUMAN SETTLEMENTS 197/36 2nd Main Road, Sadashivanagar S.O Bangalore North BANGALORE 560080, Karnataka India	
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PAN: AACCI0088F	Dated: 23/03/2026	DIN & Letter No : ITBA/COM/F/17/2025-26/1087764925(1) /3975.
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Sir/ Madam/ M/s,

Subject: Online service of Orders - Letter

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

In exercise of the powers conferred by section 35(1)(ia) 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 **Indian Institute For Human Settlements**, 197/36, 2nd Main Road, Bangalore North, Sadashivanagar S.O, Bangalore, Karnataka, India-560080 hereinafter referred to as the 'applicant company' for '**Scientific Research**' for the purpose of the clause (ia) of sub-section (1) of section 35 of the Income-tax Act, 1961 read with rule 5F of the Income-tax Rules, 1962 w.e.f. A.Y. 2026-27 to A.Y. 2030-31.

Approval to a company under clause (ia) of sub section (1) of section 35 shall be subject to the following conditions, namely:-

- (a) The sum paid to the company shall be used for scientific research;
- (b) The applicant company shall carry on scientific research through its own employees using its own assets;
- (c) A company approved under clause (ia) 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.

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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;

(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.

(J) The Chief Commissioner of Income Tax may withdraw the approval granted under clause (ia) of sub-section (1) of section 35 if he is satisfied that the company has ceased to carry on its activities or its activities are not genuine or are not being carried on in accordance with all or any of the conditions under the rule.

DEBJYOTI DAS
PCCIT (EXEMPTION), 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), Bangalore.
6. M/s Indian Institute For Human Settlements, 197/36, 2nd Main Road, Bangalore North, Sadashivanagar S.O, Bangalore, Karnataka, India-560080

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PCCIT (EXEMPTION), DELHI

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