

INCOME TAX

Notification No. 2/2019 [F.No.203/06/2009/ITA-II]

Dated: 24.01.2019

Amendment to Notification No. No.68/2009 in F.No. 203/6/2009/IT A.II, dated 151h of
September, 2009

It was notified that the organization Sastra University, Chennai has been approved by the Central Government for the purpose of clause (ii) of sub-section (1) of section 35 of the Income-tax Act, 1961 (said Act), read with Rules 5C and 5E of the Income-tax Rules, 1962 (said Rules), from Assessment year 2009-2010 onwards in the category of 'other Institution', partly engaged in research activities. There was certain listed conditions, one of them was "The sums paid to the approved organization shall be utilized for scientific research", which has been now amended to "the sums paid to the approved organization shall be utilized for **social science research**"