


हैदराबाद विश्वविद्यालय केंद्रीय विश्वविद्यालय डाक घर हैदराबाद 500 046	 वित्त एवं लेखा / Finance & Accounts	University of Hyderabad P.O. Central University Hyderabad 500 046
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1 July, 2026

CIRCULAR

Sub: Exemption to the Donor Industries for the research grants donated / sanctioned to the SCIENCE Units of UoH for carrying out scientific research under the category of **University** under Section 45(3)(a)(ii) of Income Tax Act, 2025 (Section 35(1)(ii) of the Income Tax Act, 1961).

Ref: Gazette of India Notification No. 71 or 2026-CBDT dt. 25.6.2026.

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In response to the application of the University and in pursuance to the section 45(4)(b) of the Income Tax Act, 2025, the Central Government has approved the University of Hyderabad (PAN: AAAAU8109M) for Scientific Research under the category of **University**, for the purposes of Section 45(3)(a)(i) of the Income Tax Act of 2025 and rules 32 and 34 of the Income-tax Rules, 2026.

Under Section 45(3)(a)(i) of the Income Tax Act, 2025, donations made by industries to the University of Hyderabad for scientific research of SCIENCE Units are eligible for tax deductions.

The key benefits as on the date of this Circular are furnished hereunder. These exemptions shall vary from time to time, as per the exemptions to be notified by the Govt. of India.

- ***The amount donated / paid by the industries to the University of Hyderabad is treated as business expenditure and allowed for exemption.***
- ***The research grants to be provided by the industries to the University are exempted from GST as the University has registered u/s 45(3)(a)(i) (as per the Notification No. 8/2024 dt. 8.10.2024 issued by the Department of Revenue, Ministry of Finance, Govt. of India u/s 44A).***

While the above exemption is **not applicable** to Non-SCIENCE Units of UoH, the University is persuading with the Income Tax Department to get such an exemption for the Non-SCIENCE Units also, by providing required documents.

As the University is now approved for scientific research under Section 45(3)(a)(i), all the SCIENCE Units of UoH are encouraged to obtain grants / donations / CSR funds for scientific research from industries, which shall be treated as deductible expenditure for the industry / donor, as detailed above.

Copy of Gazette Notifications is attached to this Circular for information and records.



(B. Srinivas)
Finance Officer

To

All Units / All the Faculty Members of UoH
OSD to VC / PS to Registrar / Director, R&D
Webmaster for circulation thru GApps and uploading on UoH Website

वित्त अधिकारी / FINANCE OFFICER
हैदराबाद विश्वविद्यालय / University of Hyderabad
केंद्रीय विश्वविद्यालय डा.घ / Central University P.O
हैदराबाद टी.एस./Hyderabad.T.S.-500 046.


सत्यमेव जयते

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असाधारण
EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (ii)
PART II—Section 3—Sub-section (ii)

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वित्त मंत्रालय

(राजस्व विभाग)

(केंद्रीय प्रत्यक्ष कर बोर्ड)

अधिसूचना

नई दिल्ली, 25 जून, 2026

(सं 71/2026-सीबीडीटी)

का.आ. 3454(अ).— आयकर अधिनियम, 2025 की धारा 45(4)(ख) के अनुपालन में, केंद्र सरकार, एतद्वारा, हैदराबाद विश्वविद्यालय (पैन: AAAAU8109M) को 2025 के उक्त अधिनियम की धारा 45(3)(क)(i) और आयकर नियमावली 2026 के नियम 32 और 34 के प्रयोजनों के लिए विश्वविद्यालय, कॉलेज या अन्य संस्थान की श्रेणी के तहत वैज्ञानिक अनुसंधान के लिए अनुमोदित करती है।

2. यह अधिसूचना हैदराबाद विश्वविद्यालय पर कर वर्ष 2026-2027 से 2030-2031 के लिए इन शर्तों के अधीन लागू होगी कि यह -

(i) आयकर नियम, 2026 के नियम 34 में निर्दिष्ट शर्तों का अनुपालन करेगा;

(ii) आयकर अधिनियम, 2025 की धारा 45 (4) (क) के अंतर्गत प्रत्येक कर वर्ष के लिए फार्म सं.15 विवरण तैयार करेगा और उसे आयकर नियमावली, 2026 के नियम 31 के अनुसार, जिस वर्ष दान प्राप्त होता है उसके तत्काल बाद के कर वर्ष की 31 मई को या उसके पहले आयकर महानिदेशक (प्रणाली) या उसके द्वारा प्रधिकृत किसी व्यक्ति को सौंपेगा।

(iii) दाता को आयकर नियमावली, 2026 के नियम 31 के अनुसार प्रपत्र संख्या 16 में एक प्रमाण पत्र प्रस्तुत करेगा जिसमें दान की राशि का उल्लेख किया गया होगा।

[फा. सं. 203/21/2025/आईटीए-II]

इंदु बाला, उप सचिव

MINISTRY OF FINANCE
(Department of Revenue)
(CENTRAL BOARD OF DIRECT TAXES)
NOTIFICATION
New Delhi, the 25th June, 2026
(No. 71 of 2026-CBDT)

S.O. 3454(E).— In pursuance to the section 45(4)(b) of the Income-tax Act, 2025, the Central Government hereby approves the University of Hyderabad (PAN: AAAAU8109M) for Scientific Research under the category of university, college or other institution, for the purposes of section 45(3)(a)(i) of the said Act of 2025 and rules 32 and 34 of the Income-tax Rules, 2026.

2. This notification shall be applicable to the University of Hyderabad for the tax years 2026-2027 to 2030-2031, subject to the conditions that it shall—

- (i) comply with the conditions specified in rule 34 of the Income-tax Rules, 2026;
- (ii) prepare statement under section 45(4)(a) of the Income-tax Act, 2025 for each tax year in Form No.15 and deliver or cause to be delivered to the Director General of Income-tax (Systems) or the person authorised by him on or before the 31st May, immediately following the tax year in which the donation is received, in accordance with rule 31 of the Income-tax Rules, 2026;
- (iii) furnish to the donor, a certificate in Form No.16 specifying the amount of donation in accordance with rule 31 of the Income-tax Rules, 2026.

[F. No. 203/21/2025/ITA-II]

INDU BALA, Dy. Secy.