

**SECTION 10(23C)(vi)/(via) OF THE INCOME-TAX ACT, 1961 -
EXEMPTIONS - UNIVERSITY/EDUCATIONAL
INSTITUTIONS/HOSPITALS - PRESCRIBED AUTHORITY -
SUPERSESSON OF NOTIFICATION NO. 76/2014[F.No. 153/41/2007-
TPL]/SO 3027(E), DATED 1-12-2014**

**NOTIFICATION NO. 20/2015 [F.NO. 196/26/2014-ITA.I]/SO 676(E), DATED
5-3-2015**

In pursuance of the provisions contained in sub-clauses (vi) and (via) of clause (23C) of section 10 of the Income-tax Act, 1961 (43 of 1961) read with rule 2CA of the Income-tax Rules, 1962, and in supersession of the notification of the Government of India in the Ministry of Finance, Department of Revenue, Central Board of Direct Taxes, published in the Gazette of India, Extraordinary, Part-II, section 3, sub-section (ii), *vide* number S.O. 3027(E), dated the 1st December, 2014, except as respects things done or omitted to be done before such supersession, the Central Board of Direct Taxes hereby,—

- (i) specifies the 15th day of November, 2014 as the 'specified date' for the purposes of the aforesaid rule 2CA.
- (ii) authorises the Commissioner of Income-tax (Exemptions) to act as 'prescribed authority' for the purposes of sub-clause (vi) and sub-clause (via) of clause (23C) of section 10 of the Act with effect from the 15th day of November, 2014 :

Provided that in respect of application made before the 15th day of November, 2014 under sub-clause (vi) and sub-clause (via) of clause (23C) of section 10 before the prescribed authority [authorised by the Board by notification number S.O. 852 (E), dated 30th May, 2007, published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii)] and in respect of which any proceeding is pending, such authorised authorities shall continue to act as the prescribed authority subject to following modifications in view of the fact that some of such prescribed authorities have either been redesignated or have ceased to exist —

- (i) for cases falling in the jurisdiction of erstwhile Director of Income-tax (Exemption), Ahmedabad, [redesignated as Commissioner of Income-tax (Exemptions) with effect from the 15th day of November, 2014] the Chief Commissioner of Income-tax, Ahmedabad-1, Ahmedabad shall be the authority;
- (ii) for cases falling in the jurisdiction of erstwhile Director of Income-tax (Exemption), Bangalore, [redesignated as Commissioner of Income-tax (Exemptions) with effect from the 15th day of November, 2014] the Chief Commissioner of Income-tax, Bengaluru-1, Bengaluru shall be the authority;
- (iii) for cases falling in the jurisdiction of erstwhile Director of Income-tax (Exemption), Chennai, [redesignated as Commissioner of Income-tax (Exemptions) with effect from the 15th day of November, 2014] the Chief Commissioner of Income-tax, Chennai-3, Chennai shall be the authority;
- (iv) for cases falling in the jurisdiction of erstwhile Director of Income-tax

(Exemption), Hyderabad, [redesignated as Commissioner of Income-tax (Exemptions) with effect from the 15th day of November, 2014] the Chief Commissioner of Income-tax, Hyderabad shall be the authority;

- (v) for cases falling in the jurisdiction of erstwhile Director of Income-tax (Exemption), Kolkata, [redesignated as Commissioner of Income-tax (Exemptions) with effect from the 15th day of November, 2014] the Chief Commissioner of Income-tax, Kolkata-3, Kolkata shall be the authority;
- (vi) for cases falling in the jurisdiction of erstwhile Director of Income-tax (Exemption), Mumbai, [redesignated as Commissioner of Income-tax (Exemptions) with effect from the 15th day of November, 2014] the Chief Commissioner of Income-tax, Mumbai-1, Mumbai shall be the authority;
- (vii) for cases falling in the jurisdiction of erstwhile Director of Income-tax (Exemptions), Delhi, [redesignated as Commissioner of Income-tax (Exemptions) with effect from the 15th day of November, 2014] the Chief Commissioner of Income-tax (Exemptions), Delhi shall be the authority;
- (viii) for cases other than those mentioned at (i) to (vii) above, the Chief Commissioner or Director General to whom the Assessing Officer having jurisdiction to assess the university or other educational institution or any hospital or other medical institution referred to in sub-clause (vi) and sub-clause (via) of clause (23C) of section 10 of the Act was subordinate prior to the 15th day of November, 2014 and where such Chief Commissioner or Director General who was so authorised has ceased to exist, the Principal Chief Commissioner of Income-tax of that region.