

MINISTRY OF FINANCE
(Department of Revenue)
(CENTRAL BOARD OF DIRECT TAXES)
NOTIFICATION

New Delhi, the 1st June, 2026

S.O. 2768(E).— In exercise of the powers conferred by section 11(5) read with Note 5(d)(ii) of Schedule V [Table: Sl. No. 7] of the Income-tax Act, 2025 (30 of 2025), the Central Government hereby specifies the business (other than the business specified in Note 5(d)(i) of the said Schedule), which is engaged in the infrastructure sub-sectors mentioned in the Updated Harmonised Master List of Infrastructure sub-sectors, in the notification of the Government of India in the Ministry of Finance, Department of Economic Affairs number F.No.13/1/2025-IPP, dated the 19th September, 2025, published in Gazette of India, Extraordinary, Part I, Section 1, as a business for the purposes of Schedule V [Table: Sl. No. 7] of the said Act.

2. This notification shall come into force from the date of its publication in the Official Gazette.

[No. 70/2026/F. No. 500/Misc./S10(23FE)/FT&TR-II]

SYAMA SAJI, Under Secy.