

FA-12012/2/2023-FA-FSSAI

**भारतीय खाद्य सुरक्षा और मानक प्राधिकरण**

(खाद्य सुरक्षा और मानक अधिनियम, 2006 के तहत स्थापित एक वैधानिक प्राधिकरण)

(वित्त एवं लेखा प्रभाग)

एफडीए भवन, कोटला रोड, नई दिल्ली - 110 002

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संपर्क संख्या : 011-23667488

Dated: 30<sup>th</sup> June, 2025OM No: F&A/FSSAI/2025/03**OFFICE MEMORANDUM****Subject: Grant of Income Tax Exemption Under Section 10(46A) of Income Tax Act, 1961 to Food Safety and Standards Authority of India (FSSAI) – reg.**

It is to intimate that FSSAI has recently obtained Exemption Under Section 10(46A) of Income Tax Act, 1961 effective from 01.04.2025. The notification No. S.O.2829(E) dated 24.06.2025 is enclosed herewith.

2. The above-said notification specifically exempts the following receipts of FSSAI from the purview of Income Tax Act, 1961:
  - a. Grants-in-aid received from the Ministry of Health and Family Welfare;
  - b. Statutory fees such as license fee, registration fee, analysis or testing of food samples fee fixed through regulations made under the Food Safety Act, 2006 (No.34 of 2006) and approved by the Government of India;
  - c. Penalty as per the provisions of the Food Safety Act, 2006 (No.34 of 2006); and
  - d. Income earned on (a) to (c) above
3. In view of the above, any bank deducting TDS on Fixed Deposits of FSSAI be instructed for non-deduction of the same.

Digitally signed by  
MANISH KUMAR MISHRA  
Date: 30-06-2025  
15:48:16  
(Manish Kumar Mishra)  
Dy Director (Finance)

To:

1. Regional Director, Northern Region
2. Regional Director, Eastern Region
3. Regional Director, Southern Region
4. Regional Director, Western Region
5. National Food Laboratory, Kolkata
6. National Food Laboratory, Ghaziabad



# भारत का राजपत्र The Gazette of India

सी.जी.-डी.एल.-अ.-24062025-264092  
CG-DL-E-24062025-264092

असाधारण  
EXTRAORDINARY

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

प्राधिकार से प्रकाशित  
PUBLISHED BY AUTHORITY

सं. 2763]

नई दिल्ली, मंगलवार, जून 24, 2025/आषाढ़ 3, 1947

No. 2763]

NEW DELHI, TUESDAY, JUNE 24, 2025/ASHADHA 3, 1947

वित्त मंत्रालय  
(राजस्व विभाग)  
(केन्द्रीय प्रत्यक्ष कर बोर्ड)  
अधिसूचना  
नई दिल्ली, 24 जून, 2025

का.आ. 2829(अ).— आयकर अधिनियम, 1961 (1961 का 43), (इसमें इसके पश्चात "आयकर अधिनियम" के रूप में संदर्भित) की धारा 10 के खंड (46क) के उप-खंड (ख) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, केंद्र सरकार एतद्वारा "भारतीय खाद्य संरक्षण एवं मानक प्राधिकरण" (पैन: AAAGF0023K) (इसमें इसके पश्चात "निर्धारिती" के रूप में संदर्भित), खाद्य संरक्षण एवं मानक अधिनियम, 2006 (2006 का 34) के अंतर्गत गठित प्राधिकरण, को उक्त खंड के प्रयोजनों के लिए अधिसूचित करती है।

2. यह अधिसूचना निर्धारण वर्ष 2026-2027 से प्रभावी होगी, बशर्ते कि निर्धारिती आयकर अधिनियम की धारा 10 के खंड (46क) के उप-खंड (क) में विनिर्दिष्ट एक या अधिक प्रयोजनों से खाद्य संरक्षण एवं मानक अधिनियम, 2006 (2006 का 34) के अंतर्गत गठित प्राधिकरण बना रहे।

[अधिसूचना सं. 68 /2025/फा. सं. 300195/12/2025-आईटीए-1]

मीनाक्षी सिंह, उप सचिव

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

New Delhi, the 24th June, 2025

**S.O. 2829(E).**— In exercise of the powers conferred by sub-clause (b) of clause (46A) of section 10 of the Income-tax Act, 1961 (43 of 1961), (hereinafter referred to as “the Income-tax Act”), the Central Government hereby notifies “Food Safety and Standards Authority of India” (PAN: AAAGF0023K) (hereinafter referred to as “the assessee”), an authority constituted under the Food Safety and Standards Act, 2006 (34 of 2006), for the purposes of the said clause.

2. This notification shall be effective from the assessment year 2026-2027, subject to the condition that the assessee continues to be an authority constituted under the Food Safety and Standards Act, 2006 (34 of 2006) with one or more of the purposes specified in sub-clause (a) of clause (46A) of section 10 of the Income-tax Act.

[Notification No. 68/2025/F. No. 300195/12/2025-ITA-I]

MEENAKSHI SINGH, Dy. Secy.