MINISTRY OF FINANCE

(Department of Revenue)

(Central Board of Direct Taxes)

NOTIFICATION

New Delhi, the 23rd April, 2021

S.O. 1698(E).—In the exercise of the powers conferred by clause (b) of sub-section (2) of section 80G of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies "Maa Umiya Temple managed by Vishv Umiya Foundation at Jaspur, Ahmedabad (PAN: AACTV3807E)" to be place of artistic importance and a place of public worship of renown throughout the state of Gujarat State for the purposes of the said section from the Financial Year 2021-2022 relevant to the Assessment Year 2022-2023.

[Notification No. 36/2021/F. No. 176/1/2021/ITA-I]

RAVINDER MAINI, Director