National Stock Exchange Of India Limited

Date of 10-Jul-2025

NSE Acknowledgement

Symbol:-	IREDA
Name of the Company: -	Indian Renewable Energy Development Agency
Submission Type:-	Announcements
Short Description:-	General Updates
Date of Submission:-	10-Jul-2025 11:39:52 AM
NEAPS App. No:-	2025/Jul/138981/5721

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BSE ACKNOWLEDGEMENT

Acknowledgement Number	10265256
Date and Time of Submission	7/10/2025 11:37:22 AM
Scripcode and Company Name	544026 - Indian Renewable Energy Development Agency Ltd
Subject / Compliance Regulation	Permission To Issue Capital Gain Tax Exemption Bonds Under Section 54EC Of Income Tax Act, 1961
Submitted By	Ekta Madan
Designation	Company Secretary &Compliance Officer

भारतीय अक्षय ऊर्जा विकास संस्था लिमिटेड
(भारत सरकार का प्रतिष्ठान)
Indian Renewable Energy Development Agency Limited
(A Government of India Enterprise)
ENERGY FOR EVER
इरेडा IREDA
ONCE IREDA ALWAYS IREDA
(A Navratna CPSE)
पंजीकृत कार्यालय : प्रथम तल, कोर–4–ए, ईस्ट कोर्ट, भारत पर्यावास केन्द्र, लोदी रोड, नई दिल्ली–110003, भारत
Registered Office : 1st Floor, Core- 4 'A', East Court, India Habitat Centre,Lodhi Road, New Delhi - 110003, INDIA
दूरभाष/Phone : +91-11-2468 2206 - 19, फैक्स/Fax : +91-11-2468 2202 वेबसाइट/Website : www.ireda.in
CIN : L65100DL1987GOI027265

Ref No: CACS/Sectt./efile 8713 **Date: July 10, 2025**

National Stock Exchange of India Limited, Exchange Plaza, C/1, Block G, Bandra Kurla Complex, Bandra (E), Mumbai – 400051	**BSE Limited 1st Floor, Phiroze Jeejeebhoy Towers, Dalal Street, Kala Ghoda, Fort, Mumbai – 400001**
Symbol- IREDA	**Scrip Code- 544026**
ISIN:- INE202E01016	

Subject: Disclosure under Regulation 30 of SEBI (LODR) Regulations, 2015- Permission to issue Capital Gain Tax Exemption bonds under Section 54EC of Income Tax Act, 1961

Dear Sir/Madam,

In line with the corporate disclosure requirement under Regulation 30 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation, 2015, we wish to inform that Central Board of Direct Taxes, Department of Revenue, Ministry of Finance vide Notification S.O. No. 3060 (E) and Notification No. 73/2025/F. No.225/192/2023 dated 9th July 2025, has permitted Indian Renewable Energy Development Agency Ltd. (IREDA) to issue Capital Gain Exemption Bonds under Section 54EC of the Income Tax Act, 1961 w.e.f. date of notification i.e. 9th July 2025.

The copy of the notification is attached for ready reference.

You are requested to please take the same on record.

Thanking You,

For Indian Renewable Energy Development Agency Limited

Ekta Madan

Digitally signed by Ekta Madan
Date: 2025.07.10 11:28:49 +05'30'

Ekta Madan
Company Secretary & Compliance Officer

Encl as above

रजिस्ट्री सं. डी.एल.- 33004/99 REGD. No. D. L.-33004/99

भारत का राजपत्र
The Gazette of India

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असाधारण
EXTRAORDINARY

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

प्राधिकार से प्रकाशित
PUBLISHED BY AUTHORITY

सं. 2993] नई दिल्ली, बुधवार, जुलाई 9, 2025/आषाढ़ 18, 1947
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वित्त मंत्रालय

(राजस्व विभाग)

(केन्द्रीय प्रत्यक्ष कर बोर्ड)

अधिसूचना

नई दिल्ली, 9 जुलाई, 2025

का.आ. 3060(अ).— आयकर अधिनियम, 1961 (1961 का 43) की धारा 54 ङग *के स्पष्टीकरण के खंड (खक)* द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, केंद्रीय सरकार अधिसूचित करती है कि उक्त धारा के प्रयोजनों के लिए भारतीय अक्षय उर्जा विकास एजेंसी (आईआरईडीए) (एक गैर बैंकिंग वित्तीय संस्थान के रूप से स्थापित एक सार्वजनिक लि. सरकारी कम्पनी) द्वारा पांच साल के बाद मोचन योग्य और इस अधिसूचना के जारी होने की तारीख से या उसके बाद जारी किए गए बंधपत्र, 'दीर्घकालिक विनिर्दिष्ट आस्ति' के रूप में होंगे।

2. आईआरईडीए ऐसे बंधपत्र से प्राप्त राशि का उपयोग केवल उन बुनियादी अक्षय परियोजनाओं के लिए करेगा जो ऋण अदायगी के लिए राज्य सरकारों पर निर्भर हुए बिना परियोजना राजस्व से ऋण अदायगी कर सकती हैं।

[अधिसूचना सं. 73/2025 /फा. सं. 225/192/2023]

डॉ. कास्त्रो जय प्रकाश टी., अवर सचिव

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 9th July, 2025

S.O. 3060(E).— In exercise of the powers conferred by *clause (ba) of Explanation* to section 54EC of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies bonds redeemable after five years and issued on or after the date of this notification, by the Indian Renewable Energy Development Agency (IREDA) (a Public Limited Government Company established as a Non-Banking Financial Institution), as *'long-term specified asset'* for the purposes of the said section.

2. IREDA shall utilise the proceeds from such bonds only for those renewable projects which can service the debt out of the project revenues without being dependent on the State Governments for the service of debts.

[Notification No. 73/2025/F. No. 225/192/2023]

Dr. CASTRO JAYAPRAKASH T., Under Secy.

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