

**December
2025**

NEWSLETTER

TAX

- Income Tax
- Goods and Services Tax



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Income Tax

1. Tax Relief for Donations towards Temple

CBDT

Notification No. 166 /2025 date 02.12.2025

Vide this notification, CBDT has specified that **donations made to “Shree Balakrishna Lalji & other deities temple”, Bhuleshwar, Mumbai for renovation or repair of the temple** will be **eligible for tax deduction under section 80G of the Income Tax Act, 1961**.

Section 80G of the Income Tax Act, 1961 provides tax relief to taxpayers who donate to approved charitable or religious institutions. Under this section, a person can reduce their taxable income by claiming deduction for eligible donations made during the year.

- This notification has been issued **only for the purpose of renovation or repair of the aforesaid temple**.
- The benefit under this notification will remain valid **till the donation limit of ₹50 crore is reached or up to 31 March 2030, whichever occurs earlier**.

This notification allows donors to save tax while contributing towards the repair and preservation of a historic temple.

[Notification No. 166](#)

2. Appellate Jurisdiction in Search and Survey Related Cases

CBDT

Notification No. 170 /2025 dated 15.12.2025

Vide this notification, CBDT has assigned specific Commissioners of Income-tax (Appeals) to handle appeals related to search, requisition, or survey cases under the Income-tax Act, 1961.

- In 2014, Government issued notifications to decide which Income Tax officers and authorities will handle search and survey cases and related matters. These notifications mainly focused on assessment and administrative jurisdiction of tax authorities.
- However, over time, there was a need to **clearly define which appellate authority (CIT–Appeals) will hear appeals arising from search, survey, and seizure cases**, as these cases are complex and sensitive.
- Therefore, vide this notification, CBDT has strengthened the 2014 system by defining clearly that **specific Commissioners of Income Tax (Appeals)** will handle such appeals.

Types of Appeals covered

- Appeals against assessments after search or survey
- Appeals where income is added based on seized or impounded documents
- Appeals against penalty orders related to such cases

[Notification No. 170](#)

Goods and Service Tax

No notifications or circulars received in Goods and Service Tax in December 2025.

Disclaimer:

This is not a complete listing of all circulars/notifications issued during the month. Instead, it is only a listing of some of the circulars/notifications that we considered important.



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