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No. : IRDPP/FI/Misc./2025

Dated: 24 September 2025

(Attention: Chairman, Managing Director, Director)

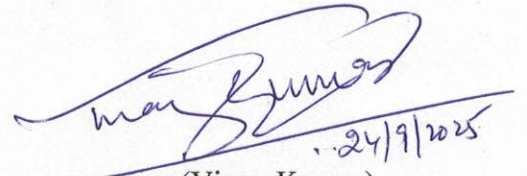
Subject: Clarification regarding submission of 3CK/3CL application u/s 35(2AB) under FI Scheme of DSIR in the context of companies opting for the **Lower Tax Regime**

Madam/Sir

This is with reference to queries received from certain companies regarding submission of 3CK/3CL application u/s 35(2AB) for availing of benefits under FI schemes of DSIR in light of their option to adopt the *New (Lower) Tax Regime*. After due consideration, the following clarifications are issued for information and necessary action:

1. Companies are advised to continue applying under the **RDI Scheme** for DSIR recognition/renewal of **recognition** of their in-house R&D centres to avail *indirect tax benefits*, such as import duty exemptions for R&D purposes.
2. However, it may be noted that companies that have opted for the *New (Lower) Tax Regime* are **not required** to submit Form 3CK/3CL applications under the **FI Scheme**, as they are not eligible for weighted tax deduction of R&D expenditure under Section 35(2AB) of the Income Tax Act.
3. The benefit of **Weighted Tax Deduction under Section 35(2AB)** is presently available only at **100%** under the *Old Tax Regime*. Companies under the *New (Lower) Tax Regime* are not entitled to claim this benefit.

This clarification is issued to avoid ambiguity and to facilitate compliance by corporate R&D units with the applicable statutory provisions.


(Vinay Kumar)
Scientist F & Head IRDPP
24/9/2025