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INCOME-TAX ACT, 2025

C: Deductions in respect of certain incomes

Section 145 - Deduction for businesses engaged in collecting and processing of bio-degradable waste.

If the gross total income of an assessee includes any profits and gains derived from the business of collecting and processing or treating of bio-degradable waste for,—

(a) generating power; or

(b) producing bio-fertilizers, bio-pesticides or other biological agents; or

(c) producing bio-gas; or

(d) making pellets or briquettes for fuel or organic manure,

there shall be allowed a deduction equal to the whole amount of such profits and gains for five consecutive tax years, beginning with the tax year in which such business commences.

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