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SECTION 3, SUB-SECTION (ii)]

MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 17th June, 2016

No.46 /2016

INCOME-TAX

S.O. (E).-In exercise of the powers conferred by sub-section (1F) of section 197A of the Income-tax Act, 1961 (43 of 1961) (hereinafter referred to as the said 'Act'), the Central Government hereby notifies that no deduction of tax under Chapter XVII of the said Act shall be made on the payments of the nature specified in clause (23DA) of section 10 of the said Act received by any securitisation trust as defined in clause (d) of the Explanation to section 115TC of the said Act.

2. This notification shall come into force from the date of its publication in the Official Gazette.

[Notification No.46 /2016 F.No. 275/16/2016-IT(B)]

(Sandeep Singh)
Under Secretary to the Govt. of India

To

The Manager,
Government of India Press,
Ring Road, Mayapuri,
New Delhi-110054