MINISTRY OF FINANCE (Department of Revenue) (CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 27th November, 2024

S.O.5074 (E).—In exercise of the powers conferred by clause (viiaf) of section 47 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies the transfer of capital asset from NLC India Limited ("NLCIL") (PAN: AAACN1121C), being transferor public sector company, to NLC India Renewables Ltd ("NIRL") (PAN: AAICN9440Q), being transferee public sector company, under the plan approved by the Central Government on 1st day of August, 2024, for the purposes of the said clause.

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

[Notification No. 122/2024/ F. No. 225/68/2024-ITA.II] Dr. CASTRO JAYAPRAKASH T., Under Secy.