

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

**NOTIFICATION**

New Delhi, the 8th January, 2026

**(Income Tax)**

**S.O. 115(E).**— In exercise of the powers conferred by clause (23EE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies the **Core Settlement Guarantee Fund (PAN: AAAJA3150B)**, set up by AMC Repo Clearing Limited, a recognized clearing corporation, with respect to specified income mentioned in Explanation (iii) of clause (23EE) of section 10 of the Income-tax Act, 1961, for the purpose of the said clause for the assessment year **2024-25** and subsequent assessment years.

2. This notification shall be effective subject to the conditions that **Core Settlement Guarantee Fund (PAN: AAAJA3150B)** set up by AMC Repo Clearing Limited shall continue to follow conditions mentioned in clause (23EE) of Section 10 including the following-

- a. shall file return of income in accordance with sub-section (4C) of section 139 of the Income-tax Act, 1961.
- b. AMC Repo Clearing Limited shall remain recognised as a clearing corporation by SEBI.

[Notification No. 06 /2026/F. No. 300197/212/2023-ITA-I]

HARDEV SINGH, Under Secy.

**Explanatory Memorandum**

It is certified that no person is being adversely affected by giving retrospective effect (with effect from the year of application made before the Board/Department) to this notification.