

MINISTRY OF FINANCE**(Department of Revenue)**

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 25th June, 2015

No. 51 /2015**INCOME-TAX**

S.O. 1703(E).—In exercise of the powers conferred by sub-section (1F) of Section 197A of the Income-tax Act, 1961 (43 of 1961), 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 (23FBA) of Section 10 of the said Act received by any investment fund as defined in clause (a) of the Explanation 1 of section 115UB of the said Act.

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

[F. No. 275/11/2015-IT (B)]

SANDEEP SINGH, Under Secy.