

**Notification No. 106/2021**

**No TDS shall be deducted on any payment made to the Air India Limited for transfer of immovable property**

**Dated – 10<sup>th</sup> September, 2021**

Central Government has specified that no deduction of tax shall be made under section 194-IA of the said Act on any payment made to the Air India Limited for transfer of immovable property to Air India Assets Holding Limited under a plan approved by the Central Government and it shall be deemed to have come into force with effect from the 1<sup>st</sup> April, 2021.

For more details, please follow:

<https://incometaxindia.gov.in/communications/notification/notification-no-106-2021.pdf>