

Notification No. 107/2021

Air India Assets Holding Limited shall not be considered as buyer

Dated – 10th September, 2021

Central Government has specified that Air India Assets Holding Limited shall not be considered as 'buyer' for the purpose of sub-section (1) of section 194Q of the said Act in case of transfer of goods by Air India Limited to it under a plan approved by the Central Government and this notification shall be deemed to have come into force with effect from the 1st July, 2021.

For more details, please follow:

<https://incometaxindia.gov.in/communications/notification/notification-no-107-2021.pdf>