

Notification No. 114/2021

CBDT notifies pension fund, namely 'BCI IRR India Holdings Inc.' | Section 10(23FE)

Dated – 20th September, 2021

CBDT notifies pension fund, namely, 'BCI IRR India Holdings Inc.' under sub-clause (iv) of clause (c) of the Explanation 1 to clause (23FE) of section 10 of the Income-tax Act, 1961 in respect of the eligible investment made by it in India on or after 20th September, 2021 but on or before the 31st day of March, 2024.

For more details, please follow:

<https://incometaxindia.gov.in/communications/notification/notification-no-114-2021.pdf>