

**Notification No. 84/2021**

**Ontario Inc as the specified person**

**Dated – 3rd August, 2021**

Central Government, issuing the Notification No. 84/2021, specified 'Ontario Inc' as the specified person for the purposes of sub-clause (iv) of clause (c) of the Explanation 1 to clause (23FE) of section 10 of Income-tax Act, 1961 in respect of the eligible investment made by it in India on or after 3rd August, 2021 but on or before the 31st day of March, 2024 vide -Income Tax Dated: 3rd August, 2021.

For more details, please follow:

[https://www.incometaxindia.gov.in/communications/notification/notification\\_84\\_2021.pdf](https://www.incometaxindia.gov.in/communications/notification/notification_84_2021.pdf)