

Notification No. 45/2021

Dated – 4th May, 2021

CBDT notifies pension fund, namely, 'Ivanhoe Logistics India 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 4th May 2021 but on or before the 31st day of March, 2024 vide Notification No. 45/2021-Income Tax Dated 4th May, 2021 2021 with subject to some conditions.

For more details, please follow:

https://www.incometaxindia.gov.in/communications/notification/notification_45_2021.pdf