

Notification No. 63/2021

Dated - 13th May, 2021

Central Government specified the sovereign wealth fund, the Ministry of Economy and Finance (of the Republic of Korea), as the specified person for the purposes of the said clause in respect of the investment made by it in India on or after the date of publication of this notification in the Official Gazette but on or before the 31st day of March, 2024 with subject to the fulfilment of the conditions.

For more details, please follow:

https://www.incometaxindia.gov.in/communications/notification/notification_63_2021.pdf