

MINISTRY OF FINANCE**(Department of Revenue)**

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 10th September, 2021

INCOME-TAX

S.O. 3678(E).—In exercise of the powers conferred by clause (vii) of the section 47 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies the transfer of capital asset under plan approved by Central Government from Air India Limited (PAN: AACCN6194P), being transferor public sector company, to Air India Assets Holding Limited (PAN: AAQCA4703M), being transferee public sector company, for the purposes of the said clause.

2. This notification shall come into force with effect from 1st day of April, 2022 and shall, accordingly, apply in relation to the assessment year 2022-2023 and subsequent assessment years.

[Notification No. 104 /2021/F. No. 370149/158/2021-TPL]

ANKIT JAIN, Under Secy. (Tax Policy and Legislation)