

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

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 31st March, 2022

S.O. 1536(E).—In exercise of the powers conferred by clause (47) of section 10 of Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies the infrastructure debt fund namely, the ‘the Kotak Infrastructure Debt Fund Limited (PAN : AAACK5920G)’ for the purposes of the said clause, for the assessment year 2018-19 and subsequent years subject to the following conditions, namely:-

- (i) that the infrastructure debt fund shall conform to and comply with the provisions of the Income-tax Act, 1961, Rule 2F of the Income-tax Rules, 1962 and the conditions provided by the Reserve Bank of India in the regard, and
- (ii) that the infrastructure debt fund shall file its return of income as required by the sub-section (4C) of section 139 of the Income-tax Act, 1961 on or before the due date.

[Notification No. 22/2022/F. No.178/27/2017-ITA-I]

SOURABH JAIN, Under Secy.

Explanatory Memorandum

It is certified that no person is being adversely affected by giving retrospective effect to this notification.