

MINISTRY OF FINANCE**(Department of Revenue)****(CENTRAL BOARD OF DIRECT TAXES)****NOTIFICATION**

New Delhi, the 3rd August, 2017

(INCOME-TAX)

S.O. 2455(E).—In exercise of the powers conferred by the proviso to sub-section (3) of section 9A of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies that the conditions specified in clauses (e), (f) and (g) of said sub-section shall not apply in case of an investment fund set up by a Category-I or Category-II foreign portfolio investor registered under the Securities and Exchange Board of India (Foreign Portfolio Investors) Regulations, 2014, made under the Securities and Exchange Board of India Act, 1992 (15 of 1992).

2. This notification shall come into force from the date of its publication in the Official Gazette.

[Notification No. 77 /2017/F. No. 142/15/2015-TPL]

NIRAJ KUMAR, Under Secy. (Tax Policy and Legislation)