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 (viiaf) 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)