

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,
SECTION 3, SUB-SECTION (ii)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
[CENTRAL BOARD OF DIRECT TAXES]

NOTIFICATION

Income-tax

New Delhi, the 28th day of November, 2014

S.O.3014 (E).- In exercise of the powers conferred by sub-clause (iia) of clause (b) of section 245N of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby specifies a resident, in relation to his tax liability arising out of one or more transactions valuing rupees one hundred crore or more in total which has been undertaken or proposed to be undertaken, being such class of persons, as applicant for the purposes of Chapter XIX-B of the said Act.

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

[Notification No.73/2014/ F. No. 142/6/2014-TPL]

(Gaurav Kanaujia)
Director to the Government of India