

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

**NOTIFICATION**

New Delhi, the 1st December, 2014

**(INCOME TAX)**

**S.O. 3027(E).**—In pursuance of the provisions contained in sub-clauses (vi) and (via) of clause (23C) of section 10 of the Income-tax Act, 1961 (43 of 1961) read with rule 2CA of the Income-tax Rules, 1962, and in supersession of the notification of the Ministry of Finance, Central Board of Direct Taxes dated the 30th May, 2007 published in the Gazette of India, Extraordinary, Part II, Section (3), Sub-section (ii) vide number S.O. 852(E), dated the 30th May, 2007 except as respects things done or omitted to be done before such supersession, the Central Board of Direct Taxes hereby authorises the Commissioners of Income-tax (Exemptions), to act as ‘prescribed authority’ for the purposes of sub-clause (vi) and sub-clause (via) of clause (23C) of section 10 with effect from the ‘specified date’.

2. The ‘specified date’ for the purpose of the aforesaid rule 2CA shall be the 15th day of November, 2014.

[Notification No. 76 /2014/F. No. 196/26/2014-ITA. I]

ROHIT GARG, Dy. Secy.