

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

**NOTIFICATION**

New Delhi, the 17th June, 2015

**No. 46/2015-Income-tax**

**S.O. 1631(E).**—In exercise of powers conferred by clause (6C) of section 10 of the Income – tax Act, 1961 (43 of 1961), the Central Government hereby declares that any income arising to M/s. Dassault Aviation S.A., having its office at S.A. au capital de 81 007 176 Euros RCS Paris B 712 042 456, by way of royalty or fees for technical services received in pursuance of the agreement vide General Contract No. Air HQ/96102/2/ASR-DA, on dated 29<sup>th</sup> July, 2011 entered into between M/s. Dassault Aviation and Thales Systemes Aeroportes and the Government of India for undertaking retrofitting of fifty-one defence aircraft connected with Security of India, shall not be included in computing the total income of a previous year of the said company under the said Act.

[F. No. 200/17/2014-ITA-I]

DEEPSHIKHA SHARMA, Director