

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

New Delhi, the 16th September, 2016

**S.O. 2972(E).**—In exercise of the powers conferred by clause (47) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies M/s. India Infradebt Limited as an infrastructure debt fund for the purposes of the said clause, for the assessment year 2013-14 and subsequent assessment years.

2. This notification shall be subject to the following conditions, namely:-

(i) that the infrastructure debt fund shall conform to and comply with the provisions of the Income-tax Act, 1961 and Rule 2F of the Income-tax Rules, 1962 and the conditions provided by the Reserve Bank of India in this regard;

(ii) that the infrastructure debt fund shall file its return of income as required by sub-section 4C of section 139 on or before the due date.

[Notification No. 83/2016/F. No. 173/50/2013-ITA-I]

DEEPSHIKHA SHARMA, Director