

**MINISTRY OF FINANCE****(Department of Revenue)****(Central Board of Direct Taxes)****NOTIFICATION**

New Delhi, the 18th January, 2017

**INCOME TAX**

**S.O. 177(E).**—In exercise of the powers conferred by sub-section (23EC) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby specifies the NCDEX Investor (Client) Protection Fund Trust (PAN: AABTN7481R) set up by the National Commodity and Derivatives Exchange Limited, Mumbai a commodity exchange, for the purposes of the said clause for the assessment year 2013-14 and subsequent assessment years.

[Notification No. 4 /2017/F.No. 173/51/2013-ITA-I]

DEEPSHIKHA SHARMA, Director

**Explanatory Memorandum:**-Interests of no person shall be adversely affected by such retrospective effect.