

**MINISTRY OF FINANCE****(Department of Revenue)**

(CENTRAL BOARD OF DIRECT TAXES)

**NOTIFICATION**

New Delhi, the 10th May, 2019

**INCOME TAX**

**S.O. 1721(E).**—In exercise of the powers conferred by clause (6C) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby specifies that any income arising to the foreign company namely, M/s. Rolls-Royce Defense Services, Inc., 2001 South Tibbs Avenue, Indianapolis, Indiana 46206, United State of America, by way of royalty or fees for technical services received in pursuance of the Mission Ready Management Solutions Agreement (MRMS) No. CABS/FPO/2013-0014/LGS dated the 24<sup>th</sup> February, 2014, entered into between M/s Rolls-Royce Defense Services, Inc. and Centre for Air borne Systems, Defence Research and Development Organisation, Ministry of Defence, to the extent of USD 27,36,276.11, shall not be included in computing the total income of the said foreign company.

[Notification No. 39/2019/F.No.200/53/2015-ITA.I]

RAJARAJESWARI R., Under Secy.