



Income Tax Department

Government of India

SECTION 194A(3)(iii)(f) OF THE INCOME-TAX ACT, 1961 - DEDUCTION OF TAX AT SOURCE - INTEREST OTHER THAN "INTEREST ON SECURITIES" - NOTIFIED INSTITUTION

NOTIFICATION S.O. 3489 [NO. 170 (F.NO. 12/164/68-ITCC/ITJ).], DATED 22-10-1970

In pursuance of sub-clause (f) of clause (iii) of sub-section (3) of section 194A of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notify the following for the purposes of the said sub-clause:-

- (i) any corporation established by a Central, State or Provincial Act;
- (ii) any company in which all the shares are held (whether singly or taken together) by the Government or the Reserve Bank of India or a Corporation owned by that Bank; and
- (iii) any undertaking or body, including a society registered under the Societies Registration Act, 1860 (21 of 1860), financed wholly by the Government.

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