

**SECTION 10(15), ITEM (h) OF SUB-CLAUSE (iv) OF THE INCOME-TAX ACT, 1961 -  
EXEMPTIONS - INTEREST ON BONDS/DEBENTURES - SPECIFIED COMPANIES  
AUTHORIZED TO ISSUE TAX-FREE, SECURED, REDEEMABLE, NON-CONVERTIBLE  
BONDS DURING F.Y. 2013-14 SUBJECT TO SPECIFIED CONDITIONS - AMENDMENT IN  
NOTIFICATION NO. 61/2013 [F.NO.178/37/2013-(ITA-I)/SO 2424(E), DATED 8-8-2013**

**NOTIFICATION NO. 11/2014[F.NO.178/9/2014-(ITA-I)]/SO 399(E), DATED 13-2-2014**

In exercise of the powers conferred by item (h) of sub-clause (iv) of clause (15) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes following amendment to the notification of the Government of India, Ministry of Finance, (Department of Revenue), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii), vide number [S.O. 2424\(E\), dated the 8th of August, 2013](#), namely:—

In the said notification, in the Table,—

- (i) serial number 3 and the entries relating thereto shall be omitted;
- (ii) for the serial numbers 7, 8 and 13 and entries relating thereto, the following serial numbers and entries shall be substituted, namely:—

(1)	(2)	(3)
"7.	Rural Electrification Corporation Limited (REC)	6000
8.	National Housing Bank (NHB)	4000
13.	NTPC Limited (formerly known as National Thermal Power Corporation)	2250"

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This document has been compiled as service to our clients. We recommend that you seek professional advise prior to initiating action on specific issues.

**Lunawat & Co.**

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