

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

(CENTRAL BOARD OF DIRECT TAXES)

**NOTIFICATION**

New Delhi, the 12th September, 2023

**(INCOME TAX)**

**S.O. 3984(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 Multi Commodity Exchange Investor (Client) Protection Fund Trust set up by Multi Commodity Exchange of India Limited, Mumbai for the purposes of the said clause for the assessment year 2014-15.

[Notification No.77 /2023/ F. No. 173/105/2013-ITA-1]

VIKAS SINGH, Director (ITA-I)

**Explanatory Memorandum:** It is certified that no person is being adversely affected by giving retrospective effect to this notification.