

CENTRAL BOARD OF DIRECT TAXES

Sec. 10(23AA) of I.T. Act 1961 (Excluded)

" Any income received by any person on behalf of any Regimental Fund or Non-Public Fund established by the armed forces of the Union for the welfare of the past and present members of such forces or their dependants is and exempt from tax u/s 10(23AA) of the Income-tax Act.

*R.K.*

(R. K. TIWARI)

Under Secretary

Central Board of Direct Taxes.