

Sonakshi Jhunjhunwala & Sunil Jhunjhunwala

CBDT notifies 'Multi Commodity Exchange Investor (Client) Protection Fund Trust' for Sec. 10(23EC) exemption: S.O. 3984(E), dated 12th September, 2023 Section 10(23EC) of the Income Tax Act, 1961 ("the Act") provides that any income of notified Investors Protection Fund by way of contribution received from commodity exchange and the member thereof shall be exempt from tax. The Central Government has notified the following funds for exemption under this provision: National Stock Exchange Investor Protection Fund Trust; UP Stock Investors Protection Fund; Stock Exchange Investors' Protection Fund; Delhi Stock Exchange Customers' Protection Fund; and N.....