

**MINISTRY OF FINANCE**  
(Department of Revenue)  
(CENTRAL BOARD OF DIRECT TAXES)

**NOTIFICATION**

New Delhi, the 8th March, 2019

**S.O. 1214(E).**—In exercise of the powers conferred by clause (6C) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby specifies that any income arising to the foreign company namely, M/s Elbit Systems Limited, Corporate Headquarters, Advanced Technology Center, P.O.B. 539, Haifa 31053, Israel, by way of royalty or fees for technical services received in pursuance of the agreement entered into between M/s Elbit Systems Limited and Ministry of Defence, Government of India vide contract no. AIRHQ/S96344/1/ASR signed on the 30<sup>th</sup> January, 2017 to an extent of USD 30,786,693 shall not be included in computing the total income of the said foreign company.

[Notification No. 15 /2019/ F. No. 200/5/2018-ITA-I]  
RAJARAJESWARI R., Under Secy.