

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

(CENTRAL BOARD OF DIRECT TAXES)

**NOTIFICATION**

New Delhi, the 8th May, 2018

**INCOME-TAX**

**S.O. 1845(E).**—In exercise of the powers conferred by clause (ii) of the proviso to clause (48A) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government, having regard to the national interest, hereby notifies the following foreign companies and agreement, for the purposes of the said clause, namely:—

- (i) Abu Dhabi National Oil Company, ADNOC Marketing International Limited, and ADNOC Marketing International (India) RSC Limited, as the foreign companies; and
- (ii) the Oil Storage and Management Agreement, dated the 25<sup>th</sup> of January, 2017, entered into by and between Indian Strategic Petroleum Reserves Limited and Abu Dhabi National Oil Company read with the Amended and Restated Oil Storage and Management Agreement, dated the 10<sup>th</sup> of February 2018, entered into by and between Indian Strategic Petroleum Reserves Limited, Abu Dhabi National Oil Company and ADNOC Marketing International (India) RSC Limited, as the agreements.

2. This notification shall come into force from the date of its publication in the Official Gazette.

[Notification No. 22/2018/ F. No. 370142/6/2018-TPL]

Dr. T. S. MAPWAL, Under Secy.