

**SECTION 10(23A) OF THE INCOME-TAX ACT, 1961 - EXEMPTIONS -
PROFESSIONAL ASSOCIATIONS - NOTIFIED ASSOCIATION**

**NOTIFICATION NO.4/2015 [F.NO. 196/36/2013-ITA.I]/SO 199(E), DATED
20-1-2015**

In exercise of the powers conferred by clause (23A) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby approves the "**Indian National Group of the International Association for Bridge and Structural Engineering, IDA Building, Jamnagar House, Shahjahan Road, New Delhi-110011**" for the purpose of the said clause for the Assessment Years 2013-14 to 2015-16 subject to the following conditions, namely:—

- (i) the assessee shall apply its income, or accumulate the income for application, in accordance with the provisions of the said clause (23A), solely to the objects for which it is established;
- (ii) the assessee shall not be eligible for exemption under the said clause (23A) in respect of income chargeable under the head "Income from House Property" or any income received for rendering any specified services or income by way of interest or dividends derived from its investment.