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NHA Capital Gain Tax Exemption Bonds - Series XXI

54 EC Capital Gain Bonds

ISSUE HIGHLIGHTS

Issue of Non-Convertible, Non-Cumulative, Secured, Rated, Unlisted, Redeemable, Taxable Bonds in the nature of Debenture of Rs. 10,000/- each for cash at par with Benefits U/S 54EC of the Income Tax Act, 1961, on Private Placement- Series XXI - On Tap Basis.

Type	National Highways Authority of India -NHA 54 EC Capital Gains Bonds
Lock-in-period	5 years from Deemed Date of Allotment
Coupon (% p.a.) / Interest Rate / Payable	5% p.a, payable annually on 1st of April, each year, Interest payment will be made by NECS/At Par Cheque/Demand Drafts
Interest on Application Money	At the prevailing Coupon Rate from the date of realization of cheque / demand draft / NEFT / RTGS.
Issue Opens on and Closes on	Now open
Deemed Date of Allotment	Last day of each month for application money cleared and credited in NHA's collection account
Credit Rating	*ICRA AAA/Stable, CARE AAA/Stable, CRISIL AAA/Stable & IND AAA
Face Value / Issue Price/ Minimum Investment	Rs. 10,000/- per Bond / Minimum Investment Rs.10,000/-
Maximum Investment Rs.	500 Bonds of Rs. 10,000/- each in a financial year (Subject to section 54EC of Income Tax Act, 1961)
TDS / Tax Benefit/Taxation	Interest Taxable, Income Tax Act 1961 and NHA Act.
Mode of Subscription:	100% on application
Transferability	The Bonds are non-transferable, non-negotiable and cannot be Offered as a security for any loan or advance
Maturity / Redemption AMT (Rs. Per bond)	Bonds will be automatically redeemed by NHA on maturity, without the surrender of Bond Certificate(s) and the proceeds would be paid by cheque or NECS/ECS.
Cheque / Draft to be drawn in the name of	National Highways Authority of India
Required enclosures	For Resident Indians: A self certified copy of PAN card, Aadhaar card and certified copy of address proof of 1st Applicant and one cancelled Cheque. For NRIs/ Other foreign eligible investor: Passport-Mandatory, Driving License, Visa copy.

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To know more, New Cost Inflation Index, Net Capital Gain Calculation and Invest,
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