

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

NOTIFICATION

New Delhi, the 23rd January, 2024

S.O. 327(E).—In the notifications of the Government of India, Ministry of Finance, Department of Revenue (Central Board of Direct Taxes), published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii), bearing number S.O. 2774(E) dated the 9th July, 2021, S.O. 2826(E) dated 14th July, 2021, S.O. 4523(E) dated 29th October, 2021, S.O. 4525(E) dated 29th October, 2021, S.O. 73(E) dated 6th January, 2022, S.O. 1769(E) dated 11th April, 2022, S.O. 1977(E) dated 28th April, 2022, S.O. 1044(E) dated 3rd March, 2023, S.O. 1690(E) dated 10th April, 2023 and S.O. 2155(E) dated 10th May, 2023, the paragraph 3 shall be read as the following, namely,-

“This notification shall be deemed to have been applied for the financial year 2020-2021 to financial year 2024-2025 relevant to the assessment year 2021-2022 to assessment year 2025-2026.”

And

In the notification of the Government of India, Ministry of Finance, Department of Revenue (Central Board of Direct Taxes), published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii), bearing number S.O. 1585(E) dated the 1st April, 2023, the paragraph 3 shall be read as the following, namely,-

“This notification shall be deemed to have been applied for the financial year 2020-2021 to financial year 2022-2023 relevant to the assessment year 2021-2022 to assessment year 2023-2024.”

[Notification No. 14/2024 F. No. 300196/8/2020-ITA-I]

VIKAS SINGH, Director (ITA-I)

Explanatory Memorandum

It is certified that no person is being adversely affected by giving retrospective effect to this notification.