

**Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes
(Tax Policy & Legislation Division)**

New Delhi, 04th April, 2023

PRESS RELEASE

**Amendment to section 10(26AAA) of the Income-tax Act, 1961 by the Finance Act,
2023**

Following the Hon'ble Supreme Court's decision in Writ Petition (C) No. 59/2013 with 1283/2021, certain amendments have been made in clause (26AAA) of section 10 of the Income-tax Act, 1961 by the Finance Act, 2023.

For the purposes of removal of doubts, it is hereby clarified that the term "Sikkimese" defined for the purposes of the said clause, is **only for the purposes of the Income-tax Act, 1961, and not for any other purpose.**

(Surabhi Ahluwalia)
Pr. Commissioner of Income Tax &
(Media and Technical Policy)
Official Spokesperson, CBDT