

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

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 11th December, 2024

(INCOME-TAX)

S.O. 5347(E).—In exercise of powers conferred by item (b) and sub-clause (iii) of clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following amendment in the notification of the Ministry of Finance (Department of Revenue) (Central Board of Direct Taxes) No. 44/2020/F. No. 370142/24/2020-TPL number S.O. 2227(E), dated the 6th July, 2020, published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), namely:-

In the said notification, in the opening paragraph, for the letters, figures, and words “*F. No. 13/3/2017-INF dated 13th August 2018*”, the letters, figures, and words “*F. No. 13/1/2017-INF dated 11th October, 2022*” shall be substituted.

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

[No. 127/2024/F. No. 500/Misc./S10(23FE)/FT&TR-II]

APOORV TIWARI, Under Secy.

Note : The principal notification was published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), vide number S.O 2227(E), dated the 6th July, 2020.