

**MINISTRY OF FINANCE**  
**(Department of Revenue)**  
**(CENTRAL BOARD OF DIRECT TAXES)**  
**CORRIGENDUM**  
New Delhi, the 29th May, 2025  
**INCOME-TAX**

**G.S.R. 353(E).**— 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 (i), *vide* number G.S.R. 286(E), dated 01st May, 2025: —

(i) at page number 114, in Schedule 80IE, after row item “ag”, a new row item “ah” shall be inserted and accordingly, for the Schedule 80IE, the following schedule shall be substituted, namely: —

Schedule 80-IE		Deductions under section 80-IE			
<b>DEDUCTION U/S 80-IE</b>	<b>a</b>	<b>Deduction in respect of undertaking located in North-East</b>			
	<b>aa</b>	<b>Assam</b>	<b>aa1</b>	<b>Undertaking no. 1</b>	<i>(30 of Form 10CCB of the undertaking)</i>
			<b>aa2</b>	<b>Undertaking no. 2</b>	<i>(30 of Form 10CCB of the undertaking)</i>
	<b>ab</b>	<b>Arunachal Pradesh</b>	<b>ab1</b>	<b>Undertaking no. 1</b>	<i>(30 of Form 10CCB of the undertaking)</i>
			<b>ab2</b>	<b>Undertaking no. 2</b>	<i>(30 of Form 10CCB of the undertaking)</i>
	<b>ac</b>	<b>Manipur</b>	<b>ac1</b>	<b>Undertaking no. 1</b>	<i>(30 of Form 10CCB of the undertaking)</i>
			<b>ac2</b>	<b>Undertaking no. 2</b>	<i>(30 of Form 10CCB of the undertaking)</i>
	<b>ad</b>	<b>Mizoram</b>	<b>ad1</b>	<b>Undertaking no. 1</b>	<i>(30 of Form 10CCB of the undertaking)</i>
			<b>ad2</b>	<b>Undertaking no. 2</b>	<i>(30 of Form 10CCB of the undertaking)</i>
	<b>ae</b>	<b>Meghalaya</b>	<b>ae1</b>	<b>Undertaking no. 1</b>	<i>(30 of Form 10CCB of the undertaking)</i>
			<b>ae2</b>	<b>Undertaking no. 2</b>	<i>(30 of Form 10CCB of the undertaking)</i>
	<b>af</b>	<b>Nagaland</b>	<b>af1</b>	<b>Undertaking no. 1</b>	<i>(30 of Form 10CCB of the undertaking)</i>
			<b>af2</b>	<b>Undertaking no. 2</b>	<i>(30 of Form 10CCB of the undertaking)</i>
	<b>ag</b>	<b>Tripura</b>	<b>ag1</b>	<b>Undertaking no. 1</b>	<i>(30 of Form 10CCB of the undertaking)</i>
			<b>ag2</b>	<b>Undertaking no. 2</b>	<i>(30 of Form 10CCB of the undertaking)</i>
	<b>ah</b>	<b>Sikkim</b>	<b>ah1</b>	<b>Undertaking no. 1</b>	<i>(30 of Form 10CCB of the undertaking)</i>
			<b>ah2</b>	<b>Undertaking no. 2</b>	<i>(30 of Form 10CCB of the undertaking)</i>
	<b>ai</b>	<b>Total deduction for undertakings located in North-east (total of aa1 to ah2)</b>			<b>ai</b>
	<b>b</b>	<b>Total deduction under section 80-IE: (ai)</b>			<b>b</b>

[Notification No. 51/2025/F. No. 370142/17/2025-TPL]

SURBENDU THAKUR, Under Secy.