

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

(CENTRAL BOARD OF DIRECT TAXES)

**NOTIFICATION**

New Delhi, the 18th July, 2024

**S.O. 2835(E).**— In exercise of the powers conferred by sub-clause (iv) of clause (c) of *Explanation 1* to 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 Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) number S.O. 1733(E), dated the 4<sup>th</sup> May, 2021 (Notification No. 44/2021/F.No. 370142/12/2021-TPL) published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to have been done on and from the 1<sup>st</sup> day of April, 2024 till the date of publication of this notification in the Official Gazette, namely:—

In the said notification, in the opening paragraph, for the figures, letters and words “31<sup>st</sup> day of March, 2024”, the figures, letters and words “31<sup>st</sup> day of March, 2025” shall be substituted.

[Notification No. 59/2024/F.No. 500/Misc./S10(23FE)/FT&amp;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. 1733(E), dated the 4<sup>th</sup> May, 2021.