



Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

## **NOTIFICATION**

Dated: The 17th August, 2015

## **INCOME-TAX**

**S.O.(E)** – In exercise of the powers conferred by section 32 and section 32AD of the Income Tax Act, 1961 (43 of 1961), the Central Government hereby notifies the following districts of the State of Bihar as backward areas under the first proviso to clause (iia) of sub-section (1) of section 32 and sub section (1) of section 32AD, namely-

- 1. Patna
- 2. Nalanda
- 3. Bhojpur
- 4. Rohtas
- 5. Kaimur
- 6. Gaya
- 7. Jehanabad
- 8. Aurangabad
- 9. Nawada
- 10. Vaishali
- 11. Sheodhar
- 12. Samastipur
- 13. Darbhanga
- 14. Madhubani
- 15. Purena
- 16. Katihar
- 17. Araria
- 18. Jamui
- 19. Lakhisarai
- 20. Supual
- 21. Muzaffarpur
- 2. This notification shall come into force on the date of its publication in the Official Gazette

Notification No. 71/2015/F. No. 142/13/2015-TPL]

Rajesh Kumar Bhoot Director (Tax Policy & Legislation)

This document has been compiled as service to our clients. We recommend that you seek professional advise prior to initiating action on specific issues.

## Lunawat & Co.

Chartered Accountants

E-mail: ca@lunawat.com, lunawat@vsnl.com.

Website: www.lunawat.com.