

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 29th July, 2020

TAXATION AND OTHER LAWS

S.O. 2512(E).— In exercise of the powers conferred by sub-section (1) of section 3 of the Taxation and Other Laws (Relaxation of Certain Provisions) Ordinance, 2020 (2 of 2020), the Central Government hereby makes the following amendment in the notification of the Government of India, Ministry of Finance, Department of Revenue, Central Board of Direct Taxes, number 35/2020, dated the 24th June, 2020, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii), *vide* number S.O. 2033(E), dated the 24th June, 2020, namely: -

- (i) in the first proviso, in clause (i), in sub-clause (a), for the words, figures and letters "the 31st day of July, 2020" the words, figures and letters "the 30th day of September, 2020" shall be substituted;
- (ii) after the second proviso, the following proviso shall be inserted, namely: -

"Provided also that for the purposes of the second proviso, in case of an individual resident in India referred to in sub-section (2) of section 207 of the Income-tax Act, 1961 (43 of 1961), the tax paid by him under section 140A of that Act within the due date (before extension) provided in that Act, shall be deemed to be the advance tax:".

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

[Notification No. 56/2020/ F. No. 370142/23/2020-TPL]

NIRAJ KUMAR, Dy. Secy. (Tax Policy and Legislation Division)

Note:- The principal notification number S.O. 2033(E), dated the 24th June, 2020 was published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii), dated 24th June, 2020.