

NOTIFICATION NO. 73/2021, DATED: 15-06-2021

Jun 15, 2021

AMENDMENT IN NOTIFICATION NO. 44/2017, DATED: 5-06-2017

SECTION 48

S.O. 2336(E).— In exercise of the powers conferred by clause (v) of the Explanation to section 48 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following further amendments 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, vide number S.O. 1790(E), dated the 5th June, 2017, namely:-

2. In the said notification, in the Table, after serial number 20, the following serial number and entries relating thereto, shall be inserted, namely:-

TABLE

Sl. No.	Financial Year	Cost Inflation Index
(1)	(2)	(3)
" 21	2021-2022	317".

[F.No.370142/10/2021-TPL]

KAMLESH CHANDRA VARSHNEY, Jt. Secy. (Tax Policy and Legislation)

Note:- The principal notification was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii), vide number S.O.1790(E) dated 5th June, 2017 and was last amended vide S.O. 1879 (E) dated 12th June, 2020.

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

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