

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

(CENTRAL BOARD OF DIRECT TAXES)

**NOTIFICATION**

New Delhi, the 12th September, 2019

**(INCOME-TAX)**

**S.O. 3266(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 Official Gazette, *vide* number S.O. 2413(E), dated the 13<sup>th</sup> June, 2018, namely:—

2. In the said notification, in the Table, after serial number 18 and the entries relating thereto, the following serial number and entries, shall be inserted, namely:—

Sl. No.	Financial Year	Cost Inflation Index
(1)	(2)	(3)
“19	2019-20	289”.

3. This notification shall come into force with effect from the 1st day of April, 2020 and shall accordingly apply to the Assessment Year 2020-2021 and subsequent years.

[Notification No. 63/2019/F. No. 370142/11/2019-TPL]

PRAVIN RAWAL, Director (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. 2413(E), dated the 13th June, 2018.