

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

New Delhi, the 13th December, 2019

S.O. 4455(E).—In exercise of the powers conferred by the proviso to sub-section (1) of section 187 of the Finance Act, 2016 (28 of 2016), the Central Government hereby specifies that the persons who have made a declaration under sub-section (1) of section 183, but have not made payment of the tax and surcharge payable under section 184 and penalty payable under section 185 of the said Act, in respect of the undisclosed income, on or before the due date notified by the Central Government *vide* notification number S.O. 1830 (E), dated the 19th May, 2016, (as subsequently amended *vide* notification number S.O. 2476 (E), dated the 20th July, 2016), may make the payment of such amount on or before the 31st day of January, 2020, along with interest on such amount, at the rate of one per cent. for every month or part of a month comprised in the period commencing on the date immediately following the said due date as so notified and ending on the date of such payment.

2. This notification shall be deemed to have come into force with effect from the 1st day of June, 2016.

[Notification No. 103/2019/F. No. 370149/159/2019-TPL]

ANKUR GOYAL, Under Secy.

Explanatory Memorandum.—It is hereby certified that no person is being adversely affected by giving retrospective effect to this notification.