

MINISTRY OF FINANCE
(Department of Revenue)
(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 5th November, 2019

(INCOME-TAX)

S.O. 3998(E).—In exercise of the powers conferred by sub-sections (1) and (2) of section 120 read with section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following amendments in the notification of the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes), published in the Official Gazette *vide* number S.O. 2752(E), dated the 22nd October, 2014 (hereinafter referred to as the said notification), namely:-

1. In the said notification, -

(A) in Schedule-I, against the entries in serial number 67,-

(i) in column (3), for the words “Jammu, Jammu and Kashmir”, the words “Jammu, the Union territory of Jammu and Kashmir and the Union territory of Ladakh” shall be substituted;

(ii) in column (4), for the words “All districts of State of Jammu and Kashmir”, the words “All districts of the Union territory of Jammu and Kashmir and of the Union territory of Ladakh” shall be substituted;

(B) In Schedule –II, against the entries in serial number 8, in column (4), for the words “State of Jammu and Kashmir” the words “the Union territory of Jammu and Kashmir and the Union territory of Ladakh” shall be substituted.

2. This notification shall be deemed to have come into force with effect from the 31st day of October, 2019.

[Notification No. 88/2019/F. No. 187/9/2019-ITA-I]

PRAJNA PARAMITA, Director

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

Note : The principal notification was published in the Gazette of India, Extraordinary, Part II, section 3, Sub-section (ii) *vide* number S.O. 2752(E), dated the 22nd October, 2014.