

NOTIFICATION

New Delhi, the 5th November, 2019

(INCOME-TAX)

S.O. 4002(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. 2816(E), dated the 3rd November, 2014 (hereinafter referred to as the said notification), namely:-

1. In the said notification, in the Schedule, for the words “Jammu and Kashmir”, wherever they occur, the words “the Union territory of Jammu and Kashmir, 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. 92 /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. 2816(E), dated the 3rd November, 2014.