

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

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 25th January, 2019

S.O. 551(E).—In exercise of powers conferred under clause (ii) of sub-section (1) of section 35 of the Income-tax Act, 1961 read with rules 5C and 5E of the Income-tax Rules, 1962, the Central Government hereby rescinds the notification of the Government of India, Ministry of Finance, Department of Revenue number 15/2008 dated 01.02.2008 published in the Gazette of India, Part II, Section 3, Sub-Section (ii) dated of 02.02.2008 *vide* S.O. 200 with effect from 01.04.2011 and it shall be deemed from 01.04.2011 that the said notification had not been issued for any tax benefit under the Income-tax Act, 1961 or any other law for the time being in force.

[Notification No. 03/2019/F. No. 203/30/2007/ITA-II]

RAJARAJESWARI R., Under Secy.