

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

**NOTIFICATION**

New Delhi, the 11th July, 2025

**S.O. 3163(E).**— In exercise of the powers conferred by sub-clause (iv) of clause (c) of *Explanation 1* to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) [Notification No. 36/2023/ F. No. 500/PF9/S10(23FE)/FT&TR-II(2)] number S.O. 2501(E), dated the 7<sup>th</sup> June, 2023 published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to be done on and from the 1st April, 2025 till the date of publication of this notification in the Official Gazette, namely:—

In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2025”, the figures, letters and words “31st day of March, 2030” shall be substituted.

[No. 109/2025/F. No. 500/Misc./S10(23FE)/FT&TR-II]

BAHNI TELENGA, Under Secy.

**Note:** The principal notification was published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii) vide number S.O. 2501(E), dated the 7<sup>th</sup> June, 2023 and subsequently amended vide notification number S.O.2864(E), dated the 18th July, 2024.