

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 1st July, 2025

INCOME-TAX

S.O. 2954(E).— In exercise of the powers conferred by clause (v) of the *Explanation* to section 48 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), Central Board of Direct Taxes, published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii) *vide* number S.O. 1790(E), dated the 5th June, 2017, namely:-

2. In the said notification, in the Table, after serial number 24 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

“25	2025-26	376”.
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3. This notification shall come into force on the 1st day of April, 2026 and shall accordingly apply to the Assessment Year 2026-27 and subsequent years.

[Notification No. 70/2025/F.No.370142/24/2025-TPL]

SAMUEL PITTA, Dy. Secy. (Tax Policy and Legislation)

Note: - The principal notification was published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii) *vide* number S.O. 1790(E), dated the 5th June, 2017 and was last amended *vide* notification number S.O. 2103(E), dated the 24th May, 2024.