

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

NOTIFICATION

New Delhi, the 22nd April, 2025.

(INCOME-TAX)

S.O. 1825(E).—In exercise of the powers conferred by clause (ii) of sub-section (1F) of section 206C of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies the following goods of the value exceeding ten lakh rupees for collection of tax at source as specified therein –

Sl. No.	Nature of goods
(1)	(2)
1.	any wrist watch
2.	any art piece such as antiques, painting, sculpture
3.	any collectibles such as coin, stamp
4.	any yacht, rowing boat, canoe, helicopter
5.	any pair of sunglasses
6.	any bag such as handbag, purse
7.	any pair of shoes
8.	any sportswear and equipment such as golf kit, ski-wear
9.	any home theatre system
10.	any horse for horse racing in race clubs and horse for polo

2. This notification shall come into force on the date of its publication in the Official Gazette.

[No. 36/2025/F. No. 370142/11/2025-TPL]

ASHISH KUMAR AGRAWAL, Dy. Secy.