

Notification

Direct Tax

Notification No.123/2022

Dated 14th November 2022.

The Central Board of Direct Taxes makes further amendments in the notification No.60/2022 dated the 10th June, 2022.

S.O. 5257(E). —In exercise of powers conferred by section 118 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 Government of India, Ministry of Finance, Department of Revenue, Central Board of Direct Taxes No.60/2022 dated the 10th June, 2022, published in Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii) vide number S.O. 2692(E) dated the 10th June, 2022, namely: —

In the said notification, in the SCHEDULE, in serial number 7, in column number (3), —

- (I) in item (ii), in column number (4), the entries at item (iv) and the entries relating thereto in column number (5), shall be omitted;
- (II) in item (v), in column number (4), the entries at item (iv) and the entries relating thereto in column number (5), shall be omitted.

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

For more details, please follow

<https://incometaxindia.gov.in/communications/notification/notification-123-2022.pdf>