

Notifications
Direct Taxes
Notification No. 22/2023
Dated 17th April 2023

The Central Government makes further amendments in the notification of the Government of India, , Central Board of Direct Taxes No.34/2020 dated the 23rd June, 2020

S.O. 1751(E).—In exercise of the powers conferred by clause (46) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government 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.34/2020 dated the 23rd June, 2020, published in Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii) vide number S.O. 2015(E) dated the 23rd June, 2020, namely:-

In the said notification, in Paragraph 1, after clause (l), the following clauses shall be inserted and shall be deemed to have been inserted with effect from 23rd June, 2020, namely: -

“(m) Profit on sale of fixed assets;

(n) Charges collected for the personal use of office vehicle by employees;

(o) Interest on Income tax Refund; and

(p) Interest earned on Government Securities.”

For more details, please follow

<https://incometaxindia.gov.in/communications/notification/notification-22-2023.pdf>