

Notification No. 77/2021

Income Tax Amendment (19th Amendment), Rules, 2021

Dated – 7th July, 2021

CBDT inserted new Income Tax Rule 8AC -Computation of short term capital gains and written down value under section 50 where depreciation on goodwill has been obtained.

For more details, please follow:

https://www.incometaxindia.gov.in/communications/notification/notification_77_2021.pdf