

**Notification No. 97/2021**

**Notification of the appointed date to give effect to the amendments made by the Finance Act, 2021 to the Chapter XIX-B of the Income tax Act, 1961**

**Dated – 1<sup>st</sup> September, 2021**

Central Government has appointed 1st September, 2021 as the date for the purposes of effect for the provisos and said sub-sections of the said Act.

For more details, please follow:

[https://incometaxindia.gov.in/communications/notification/notification\\_97\\_2021.pdf](https://incometaxindia.gov.in/communications/notification/notification_97_2021.pdf)