

MINISTRY OF FINANCE
(Department Of Revenue)
(CENTRAL BOARD OF DIRECT TAXES)
INCOME-TAX
CORRIGENDUM

New Delhi, the 3rd March, 2023

G.S.R. 164(E).—In the notification of the Government of India, Ministry of Finance, Department of Revenue (Central Board of Direct Taxes), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 95(E), dated the 14th February, 2023:—

(i) at page 51,—

(a) in for the table under item (a) under row 7, the following table shall be substituted, namely:—

“Sl.	Previous year in which asset transferred	Section under which deduction claimed in that year	New asset acquired/ constructed		Amount not used for new asset or remains unutilised in Capital gains account (X)
			Year in which asset acquired/ constructed	Amount utilised out of Capital Gains account	
i	2018-19	54D/54G/54GA			
ii	2019-20	54D/54G/54GA”;			

(b) in the row after item (b) under row 7, for the letters and figure “Xi + b”, the letters and figures “Xi + Xii + b” shall be substituted;

(ii) at page 53,—

(a) in for the table under item (a) under row 10, the following table shall be substituted, namely:—

“Sl.	Previous year in which asset transferred	Section under which deduction claimed in that year	New asset acquired/ constructed		Amount not used for new asset or remains unutilised in Capital gains account (X)
			Year in which asset acquired/ constructed	Amount utilised out of Capital Gains account	
i	2018-19	54D/54G/54GA			
ii	2019-20	54D/54G/54GA”;			

(b) in the row after item (b) under row 10, for the letters and figure “Xi + b”, the letters and figures “Xi + Xii + b” shall be substituted;

(iii) at page 54, in the table under row E, for the letters and figures “B8* + B9e* + B11a1**”, the letters and figures “B8* + B11a1**” shall be substituted in both places;

(iv) at page 55, in row 2, in item (c), for the words, brackets and letters “Any other income chargeable at special rate (total of ci to cxv)”, the words, brackets and letters “Any other income chargeable at special rate (total of ci to cxiv)” shall be substituted;

(v) at page 58,—

(a) for the row 7, the following shall be substituted, namely:—

“7	Expenses debited to profit and loss account considered under other heads of income/ related to income chargeable u/s 115BBH	a	House property	7a	
		b	Capital gains	7b	
		c	Other sources	7c	
		d	u/s 115BBH (other than cost of acquisition)	7d”;	

(b) in row 8, for the figures and letters, “7b + 7c”, the figures and letters “7b + 7c + 7d” shall be substituted;

(vi) at page 66,—

(a) in row 16, under Part B-TI, for the brackets, words and figures “(Sl.No 7 of Schedule 115BBI)”, the brackets, words and figures “(Sl.No.13-14-15)” shall be substituted;

(b) after row 11, the rows numbered as “13”, “14” and “15” shall be renumbered as “12”, “13” and “14”, respectively;

(vii) at page 67, in the row 4, in item (vi), for the brackets and figures “(iv) + (v) + (vi)”, the brackets and figures “(iv) + (v)” shall be substituted;

(viii) at page 68,—

(a) in row 11 and 12, for the words and figure “included in 10”, the words and figure “included in 9” shall be substituted in both places;

(b) in row 13, for the words, brackets and figures “Income chargeable to tax u/s twenty-second proviso to clause (23C) of section 10 or sub-section (10) of section 13 (10-11-12-13)”, the words, brackets and figures “Income chargeable to tax under twenty-second proviso to clause (23C) of section 10 or sub-section (10) of section 13 (9-10-11-12)” shall be substituted;

(c) for the row 1, under Part B-TTI, the following shall be substituted, namely:—

“1	Tax payable on total income		
a	Tax at normal rates on [Sl. No. (13 - 14) of Part B2 of Part B-TI] OR [Sl. No. 13 of Part B3 of Part B-TI]	1a	
b	Tax at special rates (total of col. (ii) of Schedule-SI)	1b	
c	Tax on anonymous donation u/s 115BBC @30% on [Sl. No. 15 of Part B1 of Part B-TI] OR [Sl. No. 11 of Part B3 of Part B-TI]	1c	
d	Tax on income chargeable u/s 115BBI @30% on [Sl. No. 16 of Part B1 of Part B-TI] OR [Sl. No. 12 of Part B3 of Part B-TI]	1d	
e	Tax at maximum marginal rate on Sl. No. 14 of Part B2 of Part B-TI	1e	
f	Rebate on agricultural income [In Part B2, applicable if (10-11) of Part B-TI exceeds maximum amount not chargeable to tax]	1f	
g	Tax Payable on Total Income (1a+ 1b+1c+ 1d+1e- 1f)	1g”;	

(ix) at page 69, in row B, for the words, figures and letter “Form No. 16B/16C/16D furnished”, the words, figures and letter “Form No. 16B/16C/16D/16E furnished” shall be substituted.

[Notification No. 11/2023/F. No. 370142/2/2023–TPL]

RAMAN CHOPRA, Jt. Secy.