

**F No 370142/49/2022-TPL**  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Direct Taxes  
(TPL Division)

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New Delhi, the 6<sup>th</sup> February, 2023

**CORRIGENDUM TO CIRCULAR NO. 23 OF 2022 DATED 03.11.2022 -**  
**EXPLANATORY NOTES TO FINANCE ACT, 2022**

The Finance Act, 2022 as passed by the Parliament, received the assent of the President on 30th March, 2022 and has been enacted as Act No. 6 of 2022. The Explanatory notes to the Finance Act, 2022, explaining the amendments made in direct tax laws vide the Finance Act, 2022 were issued *vide* Circular no. 23 of 2022 dated 03.11.2022. In the said circular, in sub-point (iii) of the point (I) of sub-paragraph (A) of paragraph 28.5, the words “two assessment years preceding such assessment year” shall be read as “any assessment year preceding such assessment year”.

*P. Amrutha*  
(P. Amrutha varshini)

Under Secretary to the Govt. of India

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