

F.No.370142/32/2025-TPL
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes (TPL Division)

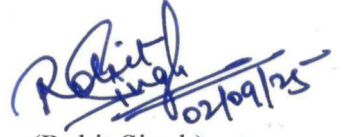
Dated: 02nd September, 2025

Sub:- Modification to Circular No. 9 of 2022 (F. No.370142/2/2022-TPL) dated 09.05.2022 of CBDT-reg.

Reference is invited to Circular No. 9 of 2022 (F.No.370142/2/2022-TPL) dated 09.05.2022 of Central Board of Direct Taxes (the 'Board') vide which guidelines under clause (23FE) of section 10 of the Income-tax Act, 1961 (the Act) were prescribed.

2. Clause (23FE) of section 10 of the Act was amended, vide Finance Act, 2025, so as to extend the date of investment under the said clause from 31st day of March, 2025 to 31st day of March, 2030. The said amendment is effective from the 1st day of April, 2025.

3. In view of the above, reference to the date 31.03.2024 in the opening para and to the date 31st March, 2024 in paras 4.6.2 and 4.6.3 of the said circular, shall be read as 31st March, 2030 with effect from the 1st day of April, 2025.



(Rohit Singh)

Under Secretary (TPL-I)
CBDT, New Delhi

Copy to the:

1. PS/OSD to FM/ PS/OSD to MoS(F).
2. PS to the Finance Secretary.
3. PS to the Revenue Secretary.
4. Chairman and Members, CBDT.
5. Joint Secretaries/ CsIT/Directors/Deputy Secretaries/Under Secretaries, CBDT.
6. C&AG of India (30 copies).
7. JS & Legal Advisor, Ministry of Law & Justice, New Delhi.
8. Institute of Chartered Accountants of India.
9. CIT (M&TP), Official Spokesperson of CBDT.
10. Principal DGIT (Systems) for uploading on the departmental website.



(Rohit Singh)

Under Secretary (TPL-I)
CBDT, New Delhi