

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

New Delhi, the 6th 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

Copy to:

1. PS to FM/ OSD to FM/ PS to MoS(F)/ OSD to MoS(F)
2. PPS to Secretary (Revenue)
3. Chairman, CBDT & All Members, CBDT
4. All Pr. DGsIT/ Pr. CsIT
5. All Joint Secretaries/ CsIT/ Directors/ Deputy Secretaries/ Under Secretaries of CBDT
6. The C&AG of India
7. The JS & Legal Adviser, Ministry of Law & Justice, New Delhi
8. CIT (M&TP), Official Spokesperson of CBDT
9. O/o Pr. DGIT (Systems) for uploading on official website CIT (Database Cell) for uploading on www.irsofficeronline.gov.in