

31 दिसंबर, 2020 द्वारा संशोधित कर भारत के राजपत्र, असाधारण, भाग 2, खंड 3, उपखंड (ii) में तारीख 31 दिसंबर, 2020 को प्रकाशित की गई थी।

**MINISTRY OF FINANCE**  
**(Department of Revenue)**  
**CENTRAL BOARD OF DIRECT TAXES**  
**NOTIFICATION**

New Delhi, the 31st January, 2021

**S.O. 471(E).**— In exercise of the powers conferred by section 3 of the Direct Tax Vivad se Vishwas Act, 2020 (3 of 2020), the Central Government hereby makes the following amendment in the notification of the Government of India, Ministry of Finance (Department of Revenue), number 85/2020, dated the 27<sup>th</sup> October, 2020, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii), *vide* number S.O. 3847(E), dated 27<sup>th</sup> October, 2020, namely:—

In clause (a), for the words, figures and letters “31<sup>st</sup> day of January, 2021” the words, figures and letters “28<sup>th</sup> day of February, 2021” shall be substituted.

[Notification No. 04/2021/ F.No. IT(A)/01/2020-TPL]

SHEFALI SINGH, Under Secy., Tax Policy & Legislation Division

**Note:** The principal notification was published in the Gazette of India, Extraordinary, Part-II Section 3, Sub-section (ii) dated the 27<sup>th</sup> October, 2020 *vide* number S.O. 3847(E), dated 27<sup>th</sup> October, 2020 and was subsequently amended by notification number S.O. 4804(E), dated 31<sup>st</sup> December, 2020 published in the Gazette of India, Extraordinary, Part-II Section 3, Sub-section (ii) dated the 31<sup>st</sup> December, 2020.