

MINISTRY OF FINANCE
(Department of Revenue)
(CENTRAL BOARD OF DIRECT TAXES)
(Investigation Division-V)

NOTIFICATION

New Delhi, the 14th March, 2023

S.O. 1223(E).—In exercise of the powers conferred by sub-section (1) of section 280A of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby amends the notification of the Government of India, Ministry of Finance (Department of Revenue), Central Board of Direct Taxes notification number S.O.1911(E) dated the 21st April, 2022 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii) dated the 21st April, 2022, namely:-

In the said notification, in the TABLE,—

- (a) against serial number 1, in column number (3), for the word “Ariyalur,” the words “Districts of Ariyalur,” shall be substituted;
 - (b) against serial number 2, in column number (3), for the word “Kanniyakumari,” the words “Districts of Kanniyakumari,” shall be substituted.
2. This notification shall be deemed to have come into force with effect from the 21st day of April, 2022.

[Notification No. 13/2023/F. No. 285/26/2021-IT(Inv.V)/CBDT]

DEEPAK TIWARI, Commissioner of Income Tax(OSD) (INV.), CBDT

Note: Principal notification was published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii) *vide* notification number S.O. 1911(E), dated the 21st April, 2022.

Explanatory Note: Through this notification, the principal notification is being amended to clarify the territorial jurisdiction of the Special Courts designated in the principal notification and by giving retrospective effect to the present notification, no person shall be adversely affected in any manner.