

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

New Delhi, the 28th March, 2022

**S.O. 1440(E).**—In exercise of the powers conferred by sub-section (1) of section 3 of the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 (38 of 2020) (hereinafter referred to as the said Act), and in partial modification of the notification of the Government of India in the Ministry of Finance, (Department of Revenue) No. 93/2020 dated the 31st December, 2020 published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii), number S.O. 4805(E), dated the 31st December, 2020 and No. 10/2021 dated the 27th February, 2021, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii), number S.O. 966(E) dated the 27<sup>th</sup> February, 2021, and No.20/2021 dated the 31<sup>st</sup> March, 2021, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii), vide number S.O 1432(E) dated the 31<sup>st</sup> March, 2021 and No.74/2021 dated 25<sup>th</sup> June, 2021, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii), vide number S.O. 2580(E) dated the 25<sup>th</sup> June, 2021, and No. 113/2021 dated 17<sup>th</sup> September, 2021, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii), number S.O. 3814(E) dated the 17<sup>th</sup> September, 2021, (hereinafter referred to as the said notifications), the Central Government hereby specifies for the purpose of sub-section (1) of section 3 of the said Act, that where the specified Act is the Prohibition of *Benami* Property Transaction Act, 1988, (45 of 1988) (hereinafter referred to as the *Benami* Act) and the completion of any action, as referred to in clause (a) of sub-section (1) of section 3 of the said Act, relates to passing of any order under sub-section (3) of section 26 of the *Benami* Act,—

- (i) the 30<sup>th</sup> day of June, 2021 shall be the end date of the period during which the time limit specified in or prescribed or notified under the *Benami* Act falls, for the completion of such action; and
- (ii) the 30<sup>th</sup> day of September, 2022 shall be the end date to which the time limit for completion of such action shall stand extended.

[Notification No. 16/2022 / F. No. 370142/35/2020-TPL-Part-II]

UMME FARDINA ADIL, Under Secy.,  
Tax Policy and Legislation Division

**Note:** The principal notification was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii) vide S.O. No. 4805(E) dated 31<sup>st</sup> December, 2020 and was last amended vide S.O. 3814(E) dated 17<sup>th</sup> September, 2021.