

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

**NOTIFICATION**

New Delhi, the 15th June, 2021

**INCOME-TAX**

**S.O. 2336(E).**— In exercise of the powers conferred by clause (v) of the *Explanation* to section 48 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), Central Board of Direct Taxes, published in the Gazette of India, Extraordinary, *vide* number S.O. 1790(E), dated the 5<sup>th</sup> June, 2017, namely:-

2. In the said notification, in the Table, after serial number 20, the following serial number and entries relating thereto, shall be inserted, namely:-

**TABLE**

Sl. No.	Financial Year	Cost Inflation Index
(1)	(2)	(3)
“ 21	2021-2022	317”.

3. This notification shall come into force with effect from 1st day of April, 2022 and shall accordingly apply to the Assessment Year 2022-2023 and subsequent years.

[Notification No. 73/ 2021/F.No.370142/10/2021-TPL]

KAMLESH CHANDRA VARSHNEY, Jt. Secy. (Tax Policy and Legislation)

**Note:-** The principal notification was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii), *vide* number S.O.1790(E) dated 5th June, 2017 and was last amended *vide* S.O. 1879 (E) dated 12th June, 2020.