

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

New Delhi, the 31st December, 2020

**S.O. 4804(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), Central Board of Direct Taxes, 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 the said notification, in clause (a), for the words, figures and letters “the 31<sup>st</sup> day of December, 2020”, the words, figures and letters “the 31<sup>st</sup> day of January, 2021” shall be substituted.

2. This notification shall come into force from the date of its publication in the Official Gazette.

[Notification No. 92/2020/F. No. 370142/35/2020-TPL]

VIPUL AGARWAL, Director (Tax Policy and 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.