

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

**NOTIFICATION**

New Delhi, the 14th June, 2022

**INCOME-TAX**

**S.O. 2735(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 21, the following serial number and entries relating thereto, shall be inserted, namely:-

**TABLE**

Sl. No.	Financial Year	Cost Inflation Index
(1)	(2)	(3)
“22	2022-23	331”

3. This notification shall come into force with effect from 1st day of April, 2023 and shall accordingly apply to the Assessment Year 2023-24 and subsequent years.

[Notification No. 62 /2022/F. No. 370142/20/2022-TPL]

UMME FARDINA ADIL, Under 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 the 5<sup>th</sup> June, 2017 and was last amended *vide* S.O. 2336(E) dated 15<sup>th</sup> June, 2021.