MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

INCOME-TAX

CORRIGENDUM

New Delhi, the 28th February, 2023

- **G.S.R. 156(E).**—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, Part II, Section 3, Subsection (ii), *vide* number G.S.R. 91(E), dated the 10th February, 2023:—
- (i) at page number 224, in Part C, in column 10, in row 2, the words "Any other deduction as per the e-filing utility" shall be inserted;
- (ii) at page 230, for the table under item (a) under row 6, the following table shall be substituted, namely:—

"Sl.	Previous year in which	Section under which	New asset acquired	d/ constructed	Amount not used
	asset transferred	deduction claimed in	Year in which	Amount utilised	for new asset or
		that year	asset acquired/	out of Capital	remains
		-	constructed	Gains account	unutilised in
					Capital gains
					account (X)
i	2019-20	54B			
ii	2020-21	54B";			

(iii) at page 231, in the row after item (b) under row 6, for the figures "aXi + b", the figures "aXi + aXii + b" shall be substituted;

(iv) at page number 233,—

(a) for the table under item (b) under row 10, the following table shall be substituted, namely:—

"Sl.	Previous year in which	Section under which	New asset acquired	l/ constructed	Amount not used
	asset transferred	deduction claimed in	Year in which	Amount utilised	for new asset or
		that year	asset acquired/	out of Capital	remains
			constructed	Gains account	unutilised in
					Capital gains
					account (X)
i	2018-19	54/54F/54GB			
ii	2019-20	54/54B/54F/54GB			
iii	2020-21	54B";			

(b) in the row after item (b) under row 10, for the figures "aXii + b", the figures "aXii + aXiii + b" shall be substituted;

(v) at page number 243, in schedule VI-A, for the rows (u) and (v), the following shall be substituted, namely:—

	"u	80U		ua	Any other deduction as per the e-	
					filing utility	
	V	Total deduction	ns under Chapter VI-A	(Total of a	to ua)";	

(vi) at page number 276,—

(a) for the row 7, the following shall be substituted, namely:—

"7	Expenses debited to profit and	a	Salaries	7a	
	loss account considered under		House property	7b	
	other heads of income/ related to	c	Capital gains	7c	
	income chargeable u/s 115BBF	d	Other sources	7d	
	or u/s 115BBG or u/s 115BBH	e	u/s 115BBF	7e	
		f	u/s 115BBG	7f	
		g	u/s 115BBH (other than	7g";	
			cost of acquisition)		

(b) in row 9, for the figures and letters, "7f + 8a", the figures and letters "7f + 7g + 8a" shall be substituted;

(vii) at page 284,—

(a) for the table under item (a) under row 7, the following shall be substituted, namely:—

"Sl.	Previous year in which	Section under which	l/ constructed	Amount not used	
	asset transferred	deduction claimed in	Year in which	Amount utilised	for new asset or
		that year	asset acquired/	out of Capital	remains
			constructed	Gains account	unutilised in
					Capital gains
					account (X)
i	2018-19	54D/54G/54GA			
ii	2019-20	54D/54B/54G/54GA			
iii	2020-21	54B";			

(b) in the row after item (b) under row 7, for the figures "Xi + Xii", the figures "Xi + Xii + Xiii" shall be substituted;

(viii) at page 287,—

(a) for the table under item (a) under row 11, the following table shall be substituted namely:—

"Sl.	Previous	year	in	Section	under	whic	Nev	ass	et acquire	ed/ constru	ıcted	Amou	nt	not
	which		asset	deduction	claimed	in tha	Yea	r in	which	Amount	utilised	used	for	new
	transferred			year			asse	t a	cquired/	out of	Capital	asset o	or ren	nains
							con	struc	ted	Gains ac	count	unutili	ised	in
												Capita	ıl	gains
												accoun	nt (X))
i	2018-19			54/54D/54	F/54G/54	GA								
ii	2019-20	•	•	54/54B/54	D/54F/54	G/54G/			•				•	
iii	2020-21	•	•	54B";	•				•				•	

(b)) in the row after item (b) under row 11, for the figures "xi + xii", the figures "xi + xii" shall be substituted;

(ix) at page 302, for the row 3, the following table shall be substituted, namely:—

3	Part	ion						
	i	80TTA		ii	80TTB			
	iii	80U		iv	Any other deduction as per the e-filing utility			
	Total Deduction under Part CA and D (total of i, ii, iii and iv)						3";	

(x) at page 318, in Part C,—

(a) after row C18 and before row C19, the following shall be inserted, namely:—

"C18a	Any other deduction as per the e-filing utility";	
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- (b) in row C19, for the words, letters and figures "Add items C1 to C18", the words and figures "Add items C1 to C18a" shall be substituted;
- (xi) at page 320, after row E10 and before row E11, for the words, letters and figures "For E11 to E25 furnish the information as on 31st day of March, 2022", the words, letters and figures "For E11 to E25 furnish the information as on 31st day of March, 2023" shall be substituted;
- (xii) at page 341,—

[भाग II—खण्ड 3(i)] भारत का राजपत्र : असाधारण 9

(a) for the row 7, the following shall be substituted, namely:—

"7	Expenses debited to profit and	a	House property	7a	
	loss account considered under	1.	C '4 - 1 '	71.	
	other heads of income/ related to	D	Capital gains	7b	
	income chargeable u/s 115BBF	c	Other sources	7c	
	or u/s 115BBG or u/s 115BBH	d	u/s 115BBF	7d	
		e	u/s 115BBG	7e	
		f	u/s 115BBH (other than	7f";	
			cost of acquisition)		

(b) in row 9, for the figures and letters, "7e + 8a", the figures and letters "7e + 7f + 8a" shall be substituted;

(xiii) at page 349,—

(a) for the table under item (a) under row 7, the following table shall be substituted namely:—

"S1.	Previous year in which	Section under which	New asset acquired	l/ constructed	Amount not used
	asset transferred	deduction claimed in	Year in which	Amount utilised	for new asset or
		that year	asset acquired/	out of Capital	remains
			constructed	Gains account	unutilised in
					Capital gains
					account (X)
i	2018-19	54D/54G/54GA			
ii	2019-20	54D/54G/54GA";			

(b) in the row after item (c) under row 7, for the figures and letter "xi + b", the figures and letter "xi + xii + b" shall be substituted;

(xiv) at page 351,—

(a) for the table under item (a) under row 10, the following table shall be substituted namely:—

"Sl.	Previous year in which	Section under which	New asset acquired	d/ constructed	Amount not used
	asset transferred	deduction claimed in	Year in which	Amount utilised	for new asset or
		that year	asset acquired/	out of Capital	remains
			constructed	Gains account	unutilised in
					Capital gains
					account (X)
i	2018-19	54D/54G/54GA			
ii	2019-20	54D/54G/54GA";			

(b) in the row after item (c) under row 10, for the figures and letter "xi + b", the figures and letter "xi + xii + b" shall be substituted;

(xv) at page 375, in row B, for the words, figures and letter "Form No. 16B/16C/16D furnished", the words, figures and letter "Form No. 16B/16C/16D/16E furnished" shall be substituted;

(xvi) at page 409,—

(a) for the row 7, the following shall be substituted, namely:—

"7	Expenses debited to profit and loss account considered under	a	House property	7a
	other heads of income/ related to	b	Capital gains	7b
	income chargeable u/s 115BBF	c	Other sources	7c
	or u/s 115BBG or u/s 115BBH	d	u/s 115BBF	7d
		e	u/s 115BBG	7e
		f	u/s 115BBH (other than	7f";
			cost of acquisition)	

(b) in row 9, for the figures and letters, "7e + 8a", the figures and letters "7e + 7f + 8a" shall be substituted;

(xvii) at page 417,—

(a) for the point (i) in table under item (a) under row 7, the following shall be substituted namely:—

"i	2018-19	54D/54G/54GA		
ii	2019-20	54D/54G/54GA";		

(b) in the row after item (b) under row 7, for the figures and letter "xi + b", the figures and letter "xi + xii + b" shall be substituted;

(xviii) at page 419, for the table under item (a) under row 10, the following table shall be substituted namely:—

"Sl.	Previous year in which	Section under which	New asset acquired/ constructed		Amount not used
	asset transferred	deduction claimed in		Amount utilised	for new asset or
		that year	asset acquired/ constructed	out of Capital Gains account	remains unutilised in
					Capital gains
					account (X)
i	2018-19	54D/54G/54GA			
ii	2019-20	54D/54G/54GA";			

(xvix) at page 420, in the row after item (b) under row 7, for the figures and letter "xi + b", the figures and letter "xi + xii + b" shall be substituted;

(xvx) at page 454, in row B, for the words, figures and letter "Form No. 16B/16C/16D furnished", the words, figures and letter "Form No. 16B/16C/16D/16E furnished" shall be substituted.

[Notification No. 8/2023 (F. No. 370142/51/2022–TPL)]

RAMAN CHOPRA Jt. Secy.