

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, Sub-section (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 asset transferred	Section under which deduction claimed in that year	New asset acquired/ constructed		Amount not used for new asset or remains unutilised in Capital gains account (X)
			Year in which asset acquired/ constructed	Amount utilised out of Capital Gains account	
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 asset transferred	Section under which deduction claimed in that year	New asset acquired/ constructed		Amount not used for new asset or remains unutilised in Capital gains account (X)
			Year in which asset acquired/ constructed	Amount utilised out of Capital Gains account	
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 deductions 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 loss account considered under other heads of income/ related to income chargeable u/s 115BBF or u/s 115BBG or u/s 115BBH	a	Salaries	7a	
		b	House property	7b	
		c	Capital gains	7c	
		d	Other sources	7d	
		e	u/s 115BBF	7e	
		f	u/s 115BBG	7f	
		g	u/s 115BBH (other than cost of acquisition)	7g”;	

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

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

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

3	Part CA and D- Deduction in respect of other incomes/ other deduction						
	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,—

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

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

(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:—

“Sl.	Previous year in which asset transferred	Section under which deduction claimed in that year	New asset acquired/ constructed		Amount not used for new asset or remains unutilised in Capital gains account (X)
			Year in which asset acquired/ constructed	Amount utilised out of Capital Gains account	
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 asset transferred	Section under which deduction claimed in that year	New asset acquired/ constructed		Amount not used for new asset or remains unutilised in Capital gains account (X)
			Year in which asset acquired/ constructed	Amount utilised out of Capital Gains account	
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 other heads of income/ related to income chargeable u/s 115BBF or u/s 115BBG or u/s 115BBH	a	House property	7a	
		b	Capital gains	7b	
		c	Other sources	7c	
		d	u/s 115BBF	7d	
		e	u/s 115BBG	7e	
		f	u/s 115BBH (other than cost of acquisition)	7f’;	

(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 asset transferred	Section under which deduction claimed in that year	New asset acquired/ constructed		Amount not used for new asset or remains unutilised in Capital gains account (X)
			Year in which asset acquired/ constructed	Amount utilised out of Capital Gains account	
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 .