

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

NOTIFICATION

New Delhi, the 26th July, 2017

(INCOME-TAX)

S.O. 2338(E).—In exercise of the powers conferred by Explanation 5 to clause (19AA) of section 2 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby amends the notification of the Government of India, Ministry of Finance number S.O. 3204(E) published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), dated the 14th October, 2016, namely:—

2. In the said notification,—

- (a) in clause (i), for the words “to transfer”, the words “by way of transfer of” shall be substituted;
- (b) in clause (ii) for the words “public sector company”, the words, figures, bracket “public sector company on the appointed date indicated in the scheme approved by the Appellate Tribunal constituted under section 410 of the Companies Act, 2013 (18 of 2013) in this behalf” shall be substituted.

[Notification No.73/2017,F. No.149/251/2015-TPL]

PRAVIN RAWAL, Director (Tax Policy & Legislation)

Note : Previous notification was published in the gazette of India, Extraordinary, Part II, Section 3, sub-section (ii) dated the 14th October, 2016 vide S.O. 3204(E) dated the 14th October, 2016.