

**MINISTRY OF FINANCE****(Department of Revenue)**

(CENTRAL BOARD OF DIRECT TAXES)

**NOTIFICATION**

New Delhi, the 4th April, 2025

**No. 27/2025****(INCOME-TAX)**

**S.O. 1615(E).**—In exercise of the powers conferred by sub-section (1F) of section 197A of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby specifies that no deduction of tax shall be made under section 194EE of the Act on payment of amount referred to in clause (a) of sub-section (2) of section 80CCA, which is withdrawn by an assessee being an individual, on or after the date of publication of this notification in the Official Gazette.

[F. No. 370142/13/2025-TPL]

SURBENDU THAKUR, Under Secy. (Tax Policy and Legislation)