

**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 10<sup>th</sup> 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”; |  |
|-------|---------------------------------------------------|--|

(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 31<sup>st</sup> day of March, 2022”, the words, letters and figures “For E11 to E25 furnish the information as on 31<sup>st</sup> 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 .