MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

CORRIGENDUM

New Delhi, the 29th May, 2025

INCOME-TAX

G.S.R. 352(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 (i), *vide* number G.S.R. 279(E), dated 30th April, 2025:—

(i) at page number 125, in Schedule 80IE, after row item "ag", a new row item "ah" shall be inserted and accordingly, for the Schedule 80IE, the following schedule shall be substituted, namely: —

| Sche | chedule 80-IE | | | Deductions under section 80-IE | | | | | | | |
|---------------------|---------------|---|---|---|-------------------|--|---|--|--|--|--|
| | a | Ded | luction in res | pect of undertaking located in North-East | | | | | | | |
| | | | Assam | aa1 | Undertaking no. 1 | (30 of Form 10CCB of the undertaking) | | | | | |
| | | аа | | aa2 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking) | | | | | |
| | | ab | Arunachal Pradesh | ab1 | Undertaking no. 1 | (30 of Form 10CCB of the undertaking) | | | | | |
| | | สบ | | ab2 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking) | | | | | |
| | | | Manipur | ac1 | Undertaking no. 1 | (30 of Form 10CCB of the undertaking) | | | | | |
| | | ac | | ac2 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking) | | | | | |
| 될 | | o.d | Mizoram | ad1 | Undertaking no. 1 | (30 of Form 10CCB of the undertaking) | | | | | |
| -00 C/ | á | au | | ad2 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking) | | | | | |
| DEDUCTION U/S 80-IE | | | Meghalaya | ae1 | Undertaking no. 1 | (30 of Form 10CCB of the undertaking) | | | | | |
| 0011 | | ac | Micghalaya | ae2 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking) | | | | | |
| DED | | af | Nagaland | af1 | Undertaking no. 1 | (30 of Form 10CCB of the undertaking) | | | | | |
| | | aı | | af2 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking) | | | | | |
| | | яσ | Tripura | ag1 | Undertaking no. 1 | (30 of Form 10CCB of the undertaking) | | | | | |
| | - | "5 | | ag2 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking) | | | | | |
| | | ah | Sikkim | ah1 | Undertaking no. 1 | (30 of Form 10CCB of the undertaking) | | | | | |
| | | 411 | | ah2 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking) | | | | | |
| | | ai | ai Total deduction for undertakings located in North-east (total of aa1 to ah2) | | | | | | | | |
| | b | Total deduction under section 80-IE: (ai) | | | | | b | | | | |

[Notification No.50/2025/F. No. 370142/14/2025-TPL]

SURBENDU THAKUR, Under Secy.