## MINISTRY OF FINANCE

## (Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

## **CORRIGENDUM**

New Delhi, the 29th May, 2025

## **INCOME-TAX**

G.S.R. 353(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. 286(E), dated 01st May, 2025:—

(i) at page number 114, 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: —

Schedule 80-IE Deductions under section 80-IE								
	a	Dedu	ction in resp	pect of undertaking located in North-East				
		aa	Assam	aa1	Undertaking no. 1	(30 of Form 10CCB of		
						the undertaking)		
				aa2	Undertaking no. 2	(30 of Form 10CCB of		
						the undertaking)		
DEDUCTION U/S 80-IE		ab	Arunachal Pradesh	ab1	Undertaking no. 1	(30 of Form 10CCB of		
						the undertaking)		
				ab2	Undertaking no. 2	(30 of Form 10CCB of		
						the undertaking)		
		ac	Manipur	ac1	Undertaking no. 1	(30 of Form 10CCB of		
						the undertaking)		
					Undertaking no. 2	(30 of Form 10CCB of		
						the undertaking)		
		ad	Mizoram -	ad1	Undertaking no. 1 Undertaking no. 2	(30 of Form 10CCB of		
						the undertaking)		
						(30 of Form 10CCB of		
				- 1	8	the undertaking)		
Z		ae	Meghalaya	ae1	Undertaking no. 1	(30 of Form 10CCB of		
				ae2	0	the undertaking)		
$\Box$					Undertaking no. 2	(30 of Form 10CCB of the undertaking)		
DI		af	Nagaland -	af1 af2 ag1	Undertaking no. 1 Undertaking no. 2	(30 of Form 10CCB of		
DE						the undertaking)		
						(30 of Form 10CCB of		
						the undertaking)		
						(30 of Form 10CCB of		
		ag	Tripura	agı	Undertaking no. 1	the undertaking)		
				ag2	Undertaking no. 2	(30 of Form 10CCB of		
						the undertaking)		
		ah	Sikkim	ah1	Undertaking no. 1	(30 of Form 10CCB of		
						the undertaking)		
				ah2	Undertaking no. 2	(30 of Form 10CCB of		
						the undertaking)		
			Total deduction for undertakings located in North-east (total of					
		ai aa1 to ah2)				ai		
	b Total deduction under section 80-IE: (ai)						b	

[Notification No. 51/2025/F. No. 370142/17/2025-TPL]

SURBENDU THAKUR, Under Secy.