3. This notification shall come into force with effect from 1st day of April, 2022 and shall accordingly apply to the Assessment Year 2022-2023 and subsequent years.

[Notification No. 73/ 2021/F.No.370142/10/2021-TPL]

KAMLESH CHANDRA VARSHNEY, Jt. Secy. (Tax Policy and Legislation)

Note:- The principal notification was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii), vide number S.O.1790(E) dated 5th June, 2017 and was last amended vide S.O. 1879 (E) dated 12th June, 2020.