

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

(CENTRAL BOARD OF DIRECT TAXES)

**NOTIFICATION**

New Delhi, the 28th September, 2019

**No. 75 /2019**

**S.O. 3539(E).**—In exercise of the powers conferred under sub-section (2) of section 139AA of the Income-tax Act, 1961 ('Act')(43 of 1961), the Central Government hereby amends the notification of the Ministry of Finance (Department of Revenue) dated 31<sup>st</sup> March, 2019, published in the Gazette of India, Extraordinary, Part-II, Section 3, sub-section (ii) vide S.O. number 1495(E) dated 01<sup>st</sup> April, 2019.

**2.** In the said notification: -

(i) in paragraph 1, 30<sup>th</sup> September, 2019 shall be substituted by **31<sup>st</sup> December, 2019;**

(ii) in paragraph 3, 30.09.2019 shall be substituted by **31<sup>st</sup> December, 2019.**

[F. No. 225/75/2019-ITA.II]

RAJARAJESWARI R., Under Secy.

**Note :** The principal notification no. 31/2019 dated 31st March, 2019 was published in the Gazette of India, Extraordinary, Part-II, Section 3, sub-section (ii) *vide* S.O. number 1495(E) dated 1st April, 2019.