F.No.142/13/2010-SO (TPL)
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes
*****

New Delhi, the 30th September, 2010

CORRIGENDUM

No.__________(F.No.142/13/2010-SO(TPL). In partial modification of Circular No.5 / 2010 dated 03.06.2010,

(i) in para 37.5 of the said Circular, for the lines

"the above amendment has been made applicable with effect from 1st April, 2009 and will accordingly apply in respect of assessment year 2009-10 and subsequent years."

the following lines shall be read;

"the above amendment has been made applicable with effect from 1st October 2009 and shall accordingly apply in relation to all cases in which proceedings are pending before the Transfer Pricing Officer (TPO) on or after such date."

(ii) in para 38.3, for the date "1st October, 2009", the following date shall be read : "1st April, 2009".

(Pawan K. Kumar)
Director (TPL-IV)

Corrigendum No.5/2010 (F.No.142/13/2010-SO(TPL)

Copy to:

1. PS to FM/OSD to FM/OSD to MoS(R).
2. PS to Secretary (Revenue)/OSD to Advisor to FM.
3. The Chairman, Members and all officers in CBDT of the rank of Under Secretary and above.
4. All Chief Commissioners / Director General of Income-tax – with a request to circulate amongst all officers in their regions / charges.
5. DGIT (Systems) / DGIT(Vigilance)/DGIT(Admn.)/DG(NADT) / DGIT (L&R).
6. Media Coordinator and Official Spokesperson of CBDT.
7. DIT(IT) / DIT(RSP & PR) / DIT(Audit)/ DIT(Vig.) / DIT(Systems) / DIT(O&MS)/DIT (Spl.Inv.)
8. The Comptroller and Auditor General of India (30 copies).
9. Joint Secretary and Legal Advisor, Ministry of Law and Justice, New Delhi.
10. The Institute of Chartered Accountants of India, IP Estate, New Delhi.
11. All Chambers of Commerce as per usual mailing list.