

MINISTRY OF FINANCE
(Department of Revenue)
(CENTRAL BOARD OF DIRECT TAXES)
CORRIGENDUM

New Delhi, the 30th May, 2025

INCOME-TAX

G.S.R. 356(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. 290(E), dated 06th May, 2025:—

- (i) at page number 154, in Schedule CG, in row item “B4ca”, the brackets, figure and letters “(4ca –biva)” shall be substituted by the brackets, figure and letters “(4a-biva)”.
- (ii) at page number 169, 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			
DEDUCTION U/S 80-IE	a	Deduction in respect 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)
	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)
			ac2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
	ad	Mizoram	ad1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
			ad2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
	ae	Meghalaya	ae1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
			ae2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
	af	Nagaland	af1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
			af2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
	ag	Tripura	ag1	Undertaking no. 1	(30 of Form 10CCB of 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)
	ai	Total deduction for undertakings located in North-east (total of aa1 to ah2)			
				ai	
	b	Total deduction under section 80-IE: (ai)			
				b	

[Notification No. 53/2025/F. No. 370142/16/2025-TPL]

SURBENDU THAKUR, Under Secy.