

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 31st August, 2020

S.O. 2947(E).—In pursuance of sub-clause (ii) of clause (a) of sub-section (1) of Section 138 of the Income-tax Act, 1961, the Central Government hereby specifies “**Scheduled Commercial Banks**” listed in the Second Schedule of the Reserve Bank of India Act, 1934 for the purposes of the said clause.

[Notification No. 71/ 2020/F. No. 225/136/2020-ITA.II]

RAJARAJESWARI R., Under Secy.