

**MINISTRY OF FINANCE**

**(Department of Revenue)**

(CENTRAL BOARD OF DIRECT TAXES)

**NOTIFICATION**

New Delhi, the 1st September, 2021

**S.O. 3562(E).**—In exercise of the powers conferred by the second proviso to sub-section (1) of section 245-O, sub-section (2) of section 245P, sub-section (4) of section 245Q, sub-section (8) of section 245R, sub-section (3) of section 245S, sub-section (3) of section 245T, sub-section (3) of section 245U and the proviso to section 245V of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby appoints 1st day of September, 2021 as the date for the purposes of said provisos and said sub-sections of the said Act.

[Notification No. 97 /2021/F.No. 370142/31/2021-TPL (Part II)]

SHEFALI SINGH, Under Secy.