

2. यह अधिसूचना 1 अप्रैल, 2026 से प्रारंभ होने वाले कर वर्ष 2026-27 को तथा पश्चात्पूर्ति कर वर्षों पर लागू होगी।

[फा. सं. 85/2026 /फा.सं. 370149/112/2026- टीपीएल]

कृतिका जैन, अवर सचिव

MINISTRY OF FINANCE
(Department Of Revenue)
(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 15th July, 2026

(INCOME-TAX)

S.O. 3889(E).— In exercise of the powers conferred by section 72(8)(a) of the Income-tax Act, 2025 (30 of 2025), the Central Government hereby specifies the Cost Inflation Index as mentioned in column (3) of the Table below for the Financial Years mentioned in the corresponding entry in column (2) of the said Table, namely:—

TABLE

Sl. No.	Financial Year	Cost Inflation Index
(1)	(2)	(3)
1.	2026-27	384.

2. This notification shall apply to the tax year 2026-27 on and from the 1st day of April, 2026 and subsequent tax years.

[F. No. 85/2026/F.No.370149/112/2026-TPL]

KRITIKA JAIN, Under Secy.