

F No 370142/49/2022-TPL
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes
(TPL Division)

New Delhi, the 6th February, 2023

CORRIGENDUM TO CIRCULAR NO. 23 OF 2022 DATED 03.11.2022 -
EXPLANATORY NOTES TO FINANCE ACT, 2022

The Finance Act, 2022 as passed by the Parliament, received the assent of the President on 30th March, 2022 and has been enacted as Act No. 6 of 2022. The Explanatory notes to the Finance Act, 2022, explaining the amendments made in direct tax laws vide the Finance Act, 2022 were issued vide Circular no. 23 of 2022 dated 03.11.2022. In the said circular, in sub-point (iii) of the point (I) of sub-paragraph (A) of paragraph 28.5, the words “two assessment years preceding such assessment year” shall be read as “any assessment year preceding such assessment year”.

P. Amrutha
(P. Amrutha varshini)

Under Secretary to the Govt. of India

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