



**TEACHERS' DAY SPECIAL:
IN CONVERSATION WITH IAS SUBODH AGARWAL,
WITH REFLECTIONS FROM DR. SWATANTRA AGARWAL**



Dr. Swatantra Agarwal
Principal - KDCRC Moradabad

- Very first teachers in our lives, our parents.
- Let us also honor the parents who lay the foundation of character and wisdom.
- To all the parents who continue to guide their children with unwavering commitment – you are the unsung heroes of every success story.

IAS Subodh Agarwal
Additional Chief Secretary - Rajasthan

- I hold the deepest respect for teachers.
- My father taught me three invaluable lessons.
- The role of teachers today is far more complex and challenging, yet also more crucial.
- The Mahabharata is a timeless book of life and learning, with lessons for almost every situation.



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NEWSLETTER SEPTEMBER 2025



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The members of the firm provide a perfect blend of consistent high quality expertise derived from immense transactional experience and innovative thought in providing solutions in domains covering multidisciplinary fields working closely with Chartered Accountants, Company Secretaries, Lawyers and professionals from other discipline.

Please feel free to reach us at info@asquareadvisors.in / arjitagarwal@gmail.com for your valuable views/suggestions/ feedback for improvement of this Newsletter.

We believe that

“If you want to go fast – Go Alone . If you want to go far – Go Together”

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Dear Readers

It is a privilege for *AASquare Advisors* to present an exclusive **interview** with **Shri Subodh Agarwal, IAS**, currently serving as the **Additional Chief Secretary of the Rajasthan State**. In this special feature, we cover his inspiring life journey, the values he imbibed from his father Shri Dr. Suresh Chandra distinguished Professor of Physics, his valuable guidance for aspiring civil servants, his perspective on the evolution of technology, and a short yet insightful rapid-fire interaction.

We are equally honored to include the **words of wisdom** shared by **Dr. Swatantra Agarwal , Principal of KDCRC, Moradabad**. On the occasion of Teachers' Day, he beautifully emphasized that his very first teachers & Forever Teachers in life are always his parents. This thought resonates

deeply, reminding us of the foundational role our parents play in shaping our values, discipline, and character.

Personally, I believe that every individual we encounter in life becomes a teacher in some way. While our parents remain our first and foremost teachers, the journey of life constantly exposes us to new experiences and people - some leaves deep impression while some just passes by. The good ones inspire us with positive lessons, while the difficult ones teach us caution, resilience, and the importance of safeguarding ourselves from negative influences.

Life, after all, is a series of challenges. Every challenge we face carries within it a hidden lesson. Overcoming struggles not only makes us stronger but also teaches us how to move forward with greater clarity and wisdom. In this sense, we are also our own teachers - learning, evolving, and guiding ourselves through the paths shaped by our past experiences and struggles.

Teachers' Day is celebrated every year on **5th September** in India to honor the birth anniversary of **Dr. Sarvepalli Radhakrishnan**, a renowned scholar, philosopher, and the second President of India. The day is dedicated to acknowledging the invaluable role of teachers in shaping not only young minds but also the future of society. It is a reminder to express gratitude to all those who guide, inspire, and nurture us with knowledge and values.

On this Teachers' Day, let us celebrate not only the teachers who have guided us in classrooms but also the parents, mentors, colleagues, and life experiences that continue to shape us into who we are today.

Wishing happy Teacher's Day.

Moradabad
04th September 2025

With regards,

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Additional Chief Secretary - Rajasthan



“The Mahabharata is a timeless book of life and learning, with lessons for almost every situation”

A Life dedicated to the Country

On the occasion of Teacher’s Day, AASquares Advisers LLP had the privilege of engaging with Dr. Subodh Agarwal, IAS (Rajasthan, 1988 batch) - a distinguished administrator and visionary leader.

An alumnus of IIT Delhi (B.Tech), he went on to pursue LLB, PGDM, a PhD in Economics, and an MPP from Princeton University, combining academic excellence with practical wisdom. Over the last three decades, he has held diverse leadership roles in governance, industry, mining, renewable energy, and water management, where his initiatives have left a lasting impact.

Known for his deep commitment to public service, Dr. Agarwal believes in blending policy with people-centric outcomes, and technology with sustainable development. In this candid conversation, he reflects on the values instilled by his teachers, the evolving role of mentorship in today’s world, the transformation of Indian bureaucracy, and his advice to aspiring civil servants.



- CA Arjit Agarwal** - On behalf of AASquare Advisors LLP, we sincerely thank you for taking the time to share your invaluable insights with us on the occasion of Teacher’s Day.

IAS Subodh Agarwal - Thank you very much for giving me this honour.

- CA Arjit Agarwal** - Your father was a distinguished Physics Professor at Allahabad University. On the occasion of Teacher’s Day, what message would you like to share about the role of teachers in shaping lives?

IAS Subodh Agarwal - I hold the deepest respect for teachers. My own life has been shaped by three eminent personalities:

- My father, Dr. Suresh Chandra**, Professor of Physics, who was also my teacher of life values;
- My Housemaster at Scindia School**, Gwalior, **Pandit Atmaram Sharma**, who taught me Hindi and principles of life;
- My spiritual teacher, Prof. Dayanand Bhargava**, an eminent scholar of Sanskrit and Indian scriptures, who introduced me to the Gita and its teachings, which continue to guide my thoughts



**Dr. Suresh Chandra (Physics Professor)
Father of IAS Subodh Agarwal**

IAS Subodh Agarwal - My father taught me three invaluable lessons:

- a. Nothing is impossible if pursued with grit and determination;
- b. Adversity always carries hidden opportunities, and one must learn to find them;
- c. Never bow down to pressure if it conflicts with your values.

4. CA Arjit Agarwal - In today's fast-changing and technology-driven world, how do you see the evolving role of teachers and mentors?

IAS Subodh Agarwal - The role of teachers today is far more complex and challenging, yet also more crucial. In a world that is increasingly interconnected - with an excess of information but a shortage of wisdom - teachers are vital in providing clarity, guidance, and values.

5. CA Arjit Agarwal - There is a famous saying from the Mahabharata - "Arjun focused only on the eye of the fish." How relevant do you find this analogy in achieving one's goals in life?

IAS Subodh Agarwal - The Mahabharata is a timeless book of life and learning, with lessons for almost every situation. The story of Arjun highlights the importance of single-minded focus in achieving one's goal. This message remains deeply relevant - not only for students and entrepreneurs but for anyone striving to succeed.

6. CA Arjit Agarwal - You were a meritorious student at IIT Delhi with bright opportunities in India and abroad. What inspired you to choose the path of civil services instead of a corporate career?

IAS Subodh Agarwal - True, I had several options, but I chose the civil services as it offered me the opportunity to serve the people of the nation while also ensuring respect and a dignified life. It was also my father's wish, and fulfilling it gave me immense satisfaction.



IAS Subodh Agarwal addressing the Rajasthan IOT Summit on 12th June 2019 at Jaipur

7. CA Arjit Agarwal - What changes do you feel are required in India's education and professional ecosystem so that our institutions become globally attractive, reducing the need for students to look abroad?

IAS Subodh Agarwal - Significant changes are already underway. IITs, IISc, and IIMs are at the forefront of this transformation. We need to place greater emphasis on research and innovation. Many other institutions are steadily improving their global rankings. The New Education Policy, in my view, is a true game changer.

8. CA Arjit Agarwal - Over the years, how have you witnessed the transformation of Indian bureaucracy, especially in making governance more citizen-centric?

IAS Subodh Agarwal - Today's bureaucracy is far more responsive, progressive, and citizen-centric. Strong leadership combined with technology has made governance faster, more transparent, and deeply attuned to the needs of the people.



IAS Subodh Agarwal addressing the Game Changer Summit at Goa

IAS Subodh Agarwal - A large number of bureaucrats today come from engineering, medical, and other professional backgrounds. For them, adapting to technology and AI is almost second nature. These tools are now extensively used by government at both the policy-making and service-delivery levels.

10. CA Arjit Agarwal - Based on your rich experience, what would be your advice to IAS aspirants and to the younger generation considering a career in civil services?

IAS Subodh Agarwal - The IAS is the finest service in the country. It offers the chance to serve people, earn respect, and enjoy a reasonably comfortable life. The civil services examination is tough but entirely merit-based. If you truly have the capability and determination, you will succeed.

Rapid Fire with IAS Subodh Agarwal:

- 1. If not an IAS officer, what would you have been? A Teacher
- 2. Your leadership mantra in 3 words? Vision, Success & Empathy
- 3. One word that best describes India's future? Golden

CA Arjit Agarwal - Thank you once again for your inspiring responses. This conversation has been deeply enriching, and we are truly grateful to have captured your insights on the occasion of Teacher's Day.



IAS Subodh Agarwal along with his Wife IRS Rolee Agarwal (CCIT Delhi), Son IRS Shubh Agarwal (CIT) & Daughter Artist Shagun Agarwal



Dr. Swatantra Agarwal - Principal KDCRC Moradabad

Parents – The First and Forever Teachers

When we talk about Teachers' Day, most of us think of schools, classrooms, and the teachers who taught us lessons from books. But if I look back on my own life – and I have lived six decades of it – I can say with certainty that our very first teachers were not in schools. They were at home. Yes! I am talking about our parents – the ones who held our tiny fingers and guided us through life, the first and the most important teachers we ever had.

Long before a child utters their first word, the lessons begin. A mother teaches love without ever speaking about it, and a father teaches courage without putting it in a book. They shape us quietly, through their actions, their sacrifices, and their endless patience. When I think of my own childhood, I realize that everything I am today – my values, my principles, my way of living – was first taught to me by my parents.

Parents are remarkable teachers because they never stop teaching. Even when we grow older, their lessons continue, often without words. Their lives become the biggest example for us to follow. From teaching us how to take our first steps to guiding us in making life's biggest decisions, they are always there – sometimes in person, sometimes in memory, but always present in our hearts.

As someone who has raised children myself, I can say that parenting is not an easy job. There is no formal training, no manual to follow. And yet, parents become teachers naturally because love teaches them how. Every sleepless night, every word of advice, every silent prayer is a lesson given to a child.

On this Teachers' Day, as we honor our school and college teachers, let us not forget the parents who laid the foundation of everything we are today. Their classroom is not made of walls; it is life itself. Their syllabus is not printed on pages; it is written in the way they live. And their greatest reward is not a medal or a certificate – it is seeing their children grow into good human beings.

So, today, I bow my head to all parents, including my own, for being my first and forever teachers.

Happy Teachers' Day!



Dr. Swatantra Agarwal First and Forever Teachers – His Parents

			1961 (43 of 1961), (hereinafter referred to as “the Income-tax Act”), the Central Government hereby notifies “Rajasthan Housing Board” (PAN: AAALR0046F) (hereinafter referred to as “the assessee”), a board constituted under the Rajasthan Housing Board Act, 1970 (Act No. 4 of 1970), for the purposes of the said clause.	
73/2025/F. No. 225/192/2023]	09 th July 2025	54EC of the Income-tax Act, 1961	In exercise of the powers conferred by clause (ba) of Explanation to section 54EC of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies bonds redeemable after five years and issued on or after the date of this notification, by the Indian Renewable Energy Development Agency (IREDA) (a Public Limited Government Company established as a Non-Banking Financial Institution), as ‘long-term specified asset’ for the purposes of the said section	Click here to Read
74/2025/F. No. 500/Misc./S10(23FE)/FT&TR-II	11 th July 2025	Section 10 of the Income-tax Act, 1961	<p>In exercise of the powers conferred by sub-clause (vi) of clause (b) of Explanation 1 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) [Notification No.89/2020/F.No.370133/16/2020-TPL] number S.O. 3952(E), dated the 2nd November, 2020, published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to be done on and from the 1st April, 2025 till the date of publication of this notification in the Official Gazette, namely:—</p> <p>In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2025”, the figures, letters and words “31st day of March, 2030” shall be substituted</p>	Click here to Read
75/2025/F. No.500/Misc./S10(23FE)/FT &TR-II	11 th July 2025	Section 10 of the Income-tax Act, 1961	In exercise of the powers conferred by sub-clause (vi) of clause (b) of Explanation 1 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following further amendment in the	Click here to Read



			<p>notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) [Notification No. 33/2021/F. No. 370142/6/2021-TPL) Number S.O. 1661(E), dated the 19th April, 2021 published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to be done on and from the 1st April, 2025 till the date of publication of this notification in the Official Gazette, namely:—</p> <p>In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2025”, the figures, letters and words “31st day of March, 2030” shall be substituted</p>	
76/2025/F.No .500/Misc./S10(23FE)/FT&T R-II	11 th July 2025	Section 10 of the Income-tax Act, 1961	<p>In exercise of the powers conferred by sub-clause (iv) of clause (c) of Explanation 1 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) (Notification No. 34/2021/F.No. 370142/39/2020-TPL) number S.O. 1672(E), dated the 22nd April, 2021 published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to be done on and from the 1st April, 2025 till the date of publication of this notification in the Official Gazette, namely:—</p> <p>In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2025”, the figures, letters and words “31st day of March, 2030” shall be substituted</p>	Click here to Read
77/2025/F.No. 500/Misc./S10(23FE)/FT&T R-II	11 th July 2025	Section 10 of the Income-tax Act, 1961	<p>In exercise of the powers conferred by sub-clause (iv) of clause (c) of Explanation 1 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central</p>	Click here to Read



			<p>Board of Direct Taxes) (Notification No.35/2021/F.No.370142/38/2020-TPL) number S.O. 1673(E), dated the 22nd April, 2021, published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to be done on and from the 1st April, 2025 till the date of publication of this notification in the Official Gazette, namely:—</p> <p>In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2025”, the figures, letters and words “31st day of March, 2030” shall be substituted.</p>	
78/2025/F.No. 500/Misc./S10(23FE)/FT&TR-II	11 th July 2025	Section 10 of the Income-tax Act, 1961	<p>In exercise of the powers conferred by sub-clause (iv) of clause (c) of Explanation 1 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) (Notification No.43/2021/F.No.370133/17/2020-TPL) number S.O. 1732(E), dated the 4th May, 2021 published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to be done on and from the 1st April, 2025 till the date of publication of this notification in the Official Gazette, namely:—</p> <p>In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2025”, the figures, letters and words “31st day of March, 2030” shall be substituted.</p>	Click here to Read
79/2025/F.No .500/Misc./S10(23FE)/FT&TR-II	11 th July 2025	Section 10 of the Income-tax Act, 1961	<p>In exercise of the powers conferred by sub-clause (iv) of clause (c) of Explanation 1 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) (Notification No.44/2021/F.No.370142/12/2021-TPL) number S.O. 1733(E), dated the 4th May, 2021 published in the Gazette of India, Extraordinary, Part</p>	Click here to Read



			<p>II, section 3, sub-section (ii), except as respects things done or omitted to be done on and from the 1st April, 2025 till the date of publication of this notification in the Official Gazette, namely:—</p> <p>In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2025”, the figures, letters and words “31st day of March, 2030” shall be substituted</p>	
80/2025/F. No.500/Misc./ S10(23FE)/FT &TR-II	11 th July 2025	Section 10 of the Income-tax Act, 1961	<p>In exercise of the powers conferred by sub-clause (iv) of clause (c) of Explanation 1 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) (Notification No.45/2021/F.No.370142/48/2020-TPL) number S.O. 1734(E), dated the 4th May, 2021 published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to be done on and from the 1st April, 2025 till the date of publication of this notification in the Official Gazette, namely:—</p> <p>In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2025”, the figures, letters and words “31st day of March, 2030” shall be substituted</p>	Click here to Read
81/2025/F. No.500/Misc./ S10(23FE)/FT &TR-II	11 th July 2025	Section 10 of the Income-tax Act, 1961	<p>In exercise of the powers conferred by sub-clause (iv) of clause (c) of Explanation 1 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) (Notification No. 46/2021/F.No. 370142/41/2020-TPL) number S.O. 1735(E), dated the 4th May, 2021 published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to be done on and from the 1st April, 2025 till the</p>	Click here to Read



			<p>date of publication of this notification in the Official Gazette, namely:—</p> <p>In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2025”, the figures, letters and words “31st day of March, 2030” shall be substituted.</p>	
82/2025/F. No.500/Misc./S10(23FE)/FT &TR-II	11 th July 2025	Section 10 of the Income-tax Act, 1961	<p>In exercise of the powers conferred by sub-clause (vi) of clause (b) of Explanation 1 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) (Notification No.51/2021/F.No.370142/43/2020-TPL) number S.O. 1759(E), dated the 5th May, 2021 published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to be done on and from the 1st April, 2025 till the date of publication of this notification in the Official Gazette, namely:—</p> <p>In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2025”, the figures, letters and words “31st day of March, 2030” shall be substituted</p>	Click here to Read
83/2025/F.No .500/Misc./S10(23FE)/FT&TR-II	11 th July 2025	Section 10 of the Income-tax Act, 1961	<p>In exercise of the powers conferred by sub-clause (vi) of clause (b) of Explanation 1 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) (Notification No.52/2021/F.No.370142/42/2020-TPL) number S.O. 1760(E), dated the 5th May, 2021 published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to be done on and from the 1st April, 2025 till the date of publication of this notification in the Official Gazette, namely: —</p>	Click here to Read



			In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2025”, the figures, letters and words “31st day of March, 2030” shall be substituted	
84/2025/F.No .500/Misc./S10(23FE)/FT&TR-II	11 th July 2025	Section 10 of the Income-tax Act, 1961	<p>In exercise of the powers conferred by sub-clause (vi) of clause (b) of Explanation 1 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) (Notification No.53/2021/F.No.370142/45/2020-TPL) number S.O. 1761(E), dated the 5th May, 2021 published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to be done on and from the 1st April, 2025 till the date of publication of this notification in the Official Gazette, namely:—</p> <p>In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2025”, the figures, letters and words “31st day of March, 2030” shall be substituted</p>	Click here to Read
85/2025/F.No .500/Misc./S10(23FE)/FT&TR-II	11 th July 2025	Section 10 of the Income-tax Act, 1961	<p>In exercise of the powers conferred by sub-clause (vi) of clause (b) of Explanation 1 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) (Notification No.54/2021/F.No.370142/46/2020-TPL) number S.O. 1762(E), dated the 5th May, 2021 published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to be done on and from the 1st April, 2025 till the date of publication of this notification in the Official Gazette, namely:—</p> <p>In the said notification, in the opening paragraph, for the figures, letters and words “31st day of</p>	Click here to Read



86/2025/F. No.500/Misc./ S10(23FE)/FT &TR-II	11 th July 2025	Section 10 of the Income-tax Act, 1961	<p>March, 2025”, the figures, letters and words “31st day of March, 2030” shall be substituted</p> <p>In exercise of the powers conferred by sub-clause (vi) of clause (b) of Explanation 1 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) (Notification No.55/2021/F.No.370142/44/2020 -TPL) number S.O. 1763(E), dated the 5th May, 2021 published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to be done on and from the 1st April, 2025 till the date of publication of this notification in the Official Gazette, namely:—</p> <p>In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2025”, the figures, letters and words “31st day of March, 2030” shall be substituted</p>	<p>Click here to Read</p>
87/2025/F. No.500/Misc./ S10(23FE)/FT &TR-II	11 th July 2025	Section 10 of the Income-tax Act, 1961	<p>In exercise of the powers conferred by sub-clause (vi) of clause (b) of Explanation 1 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) (Notification No.62/2021/F.No.370142/47/2020 -TPL) number S.O. 1852(E), dated the 13th May, 2021 published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to be done on and from the 1st April, 2025 till the date of publication of this notification in the Official Gazette, namely:—</p> <p>In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2025”, the figures, letters and words “31st day of March, 2030” shall be substituted.</p>	<p>Click here to Read</p>
88/2025/F. No.500/Misc./	11 th July 2025	Section 10 of the Income-tax Act,	In exercise of the powers conferred by sub-clause (vi) of clause (b) of	<p>Click here to Read</p>



S10(23FE)		1961	<p>Explanation 1 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) (Notification No.63/2021/F.No.370142/37/2020 -TPL) number S.O. 1853(E), dated the 13th May, 2021 published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to be done on and from the 1st April, 2025 till the date of publication of this notification in the Official Gazette, namely:—</p> <p>In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2025”, the figures, letters and words “31st day of March, 2030” shall be substituted</p>	
89/2025/F.No .500/Misc./S1 0(23FE)/FT&T R-II	11 th July 2025	Section 10 of the Income-tax Act, 1961	<p>In exercise of the powers conferred by sub-clause (iv) of clause (c) of Explanation 1 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) (Notification No.64/2021/F.No.370142/40/2020 -TPL) number S.O. 1854(E), dated the 13th May, 2021 published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to be done on and from the 1st April, 2025 till the date of publication of this notification in the Official Gazette, namely:—</p> <p>In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2025”, the figures, letters and words “31st day of March, 2030” shall be substituted</p>	Click here to Read
90/2025/F.No .500/Misc./S1 0(23FE)/FT&T R-II	11 th July 2025	Section 10 of the Income-tax Act, 1961	<p>In exercise of the powers conferred by sub-clause (iv) of clause (c) of Explanation 1 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following further amendment in the</p>	Click here to Read

			<p>notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) (Notification No.65/2021/F.No.370142/15/2021-TPL) number S.O. 1855(E), dated the 13th May, 2021 published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to be done on and from the 1st April, 2025 till the date of publication of this notification in the Official Gazette, namely:—</p> <p>In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2025”, the figures, letters and words “31st day of March, 2030” shall be substituted</p>	
91/2025/F. No.500/Misc./ S10(23FE)/FT &TR-II	11 th July 2025	Section 10 of the Income-tax Act, 1961	<p>In exercise of the powers conferred by sub-clause (iv) of clause (c) of Explanation 1 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) (Notification No.66/2021/F.No.370142/13/2021-TPL) number S.O. 1856(E), dated the 13th May, 2021 published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to be done on and from the 1st April, 2025 till the date of publication of this notification in the Official Gazette, namely:—</p> <p>In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2025”, the figures, letters and words “31st day of March, 2030” shall be substituted</p>	Click here to Read
92/2025/F. No.500/Misc./ S10(23FE)/FT &TR-II	11 th July 2025	Section 10 of the Income-tax Act, 1961	<p>In exercise of the powers conferred by sub-clause (iv) of clause (c) of Explanation 1 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) (Notification</p>	Click here to Read



			<p>No.67/2021/F.No.370142/18/2021-TPL) number S.O. 1889(E), dated the 17th May, 2021 published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to be done on and from the 1st April, 2025 till the date of publication of this notification in the Official Gazette, namely:—</p> <p>In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2025”, the figures, letters and words “31st day of March, 2030” shall be substituted</p>	
<p>93 /2025/F.No.500/Misc./S10(23FE)/FT &TR-II</p>	<p>11th July 2025</p>	<p>Section 10 of the Income-tax Act, 1961</p>	<p>In exercise of the powers conferred by sub-clause (iv) of clause (c) of Explanation 1 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) [Notification No.84/2021/F.No.370142/13/2021-TPL (Part-1) number S.O. 3114(E), dated the 3rd August, 2021 published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to be done on and from the 1st April, 2025 till the date of publication of this notification in the Official Gazette, namely:—</p> <p>In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2025”, the figures, letters and words “31st day of March, 2030” shall be substituted.</p>	<p>Click here to Read</p>
<p>94/2025/F.No .500/Misc./S10(23FE)/FT&TR-II</p>	<p>11th July 2025</p>	<p>Section 10 of the Income-tax Act, 1961</p>	<p>In exercise of the powers conferred by sub-clause (iv) of clause (c) of Explanation 1 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) [Notification No.111/2021/F.No.370142/40/2021-TPL] number S.O. 3800(E), dated the 16th September, 2021 published in the Gazette of India,</p>	<p>Click here to Read</p>

			<p>Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to be done on and from the 1st April, 2025 till the date of publication of this notification in the Official Gazette, namely:—</p> <p>In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2025”, the figures, letters and words “31st day of March, 2030” shall be substituted.</p>	
95 /2025/F. No.500/Misc./S10(23FE)/FT &TR-II	11 th July 2025	Section 10 of the Income-tax Act, 1961	<p>In exercise of the powers conferred by sub-clause (iv) of clause (c) of Explanation 1 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) [Notification No.112/2021/F.No.370142/39/2021-TPL] number S.O. 3801(E), dated the 16th September, 2021 published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to be done on and from the 1st April, 2025 till the date of publication of this notification in the Official Gazette, namely:—</p> <p>In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2025”, the figures, letters and words “31st day of March, 2030” shall be substituted.</p>	Click here to Read
96/2025/F. No.500/Misc./S10(23FE)/FT &TR-II	11 th July 2025	Section 10 of the Income-tax Act, 1961	<p>In exercise of the powers conferred by sub-clause (iv) of clause (c) of Explanation 1 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) [Notification No.114/2021/F.No.370142/37/2021-TPL] number S.O. 3881(E), dated the 20th September, 2021 published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to be done on</p>	Click here to Read

			<p>and from the 1st April, 2025 till the date of publication of this notification in the Official Gazette, namely:—</p> <p>In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2025”, the figures, letters and words “31st day of March, 2030” shall be substituted.</p>	
97/2025/F.No .500/Misc./S10(23FE)/FT&TR-II	11 th July 2025	Section 10 of the Income-tax Act, 1961	<p>In exercise of the powers conferred by sub-clause (iv) of clause (c) of Explanation 1 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) [Notification No.130/2021/F.No.370142/50/2021-TPL] number S.O. 4592(E), dated the 2nd November, 2021 published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to be done on and from the 1st April, 2025 till the date of publication of this notification in the Official Gazette, namely:—</p> <p>In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2025”, the figures, letters and words “31st day of March, 2030” shall be substituted.</p>	Click here to Read
98/2025/F.No .500/Misc./S10(23FE)/FT&TR-II	11 th July 2025	Section 10 of the Income-tax Act, 1961	<p>In exercise of the powers conferred by sub-clause (vi) of clause (b) of Explanation 1 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) [Notification No.69/2022/F.No.500/SWF1/S10(23FE)/FT&TR-II-Pt.3] number S.O. 2910(E), dated the 27th June, 2022 published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to be done on and from the 1st April, 2025 till the date of publication of this notification in the Official Gazette,</p>	Click here to Read



			namely:— In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2025”, the figures, letters and words “31st day of March, 2030” shall be substituted.	
99/2025/F.No .500/Misc./S10(23FE)/FT&TR-II	11 th July 2025	Section 10 of the Income-tax Act, 1961	In exercise of the powers conferred by sub-clause (iv) of clause (c) of Explanation 1 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) [Notification No.86/2022/F.No.500/PF1/S10(23 FE)/FT&TR-II] number S.O. 3324(E), dated the 21st July, 2022 published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to be done on and from the 1st April, 2025 till the date of publication of this notification in the Official Gazette, namely:— In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2025”, the figures, letters and words “31st day of March, 2030” shall be substituted.	Click here to Read
100/2025/F.No .500/Misc./S10(23FE)/FT&TR-II	11 th July 2025	Section 10 of the Income-tax Act, 1961	In exercise of the powers conferred by sub-clause (vi) of clause (b) of Explanation 1 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) [Notification No.93/2022/F.No.500/SWF3/S10(23FE)/FT&TR-II(Pt.3)] number S.O. 3707(E), dated the 5th August, 2022 published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to be done on and from the 1st April, 2025 till the date of publication of this notification in the Official Gazette, namely:— In the said notification, in the	Click here to Read



<p>101/2025/F. No.500/Misc./ S10(23FE)/FT &TR-II</p>	<p>11th July 2025</p>	<p>Section 10 of the Income-tax Act, 1961</p>	<p>opening paragraph, for the figures, letters and words “31st day of March, 2025”, the figures, letters and words “31st day of March, 2030” shall be substituted</p> <p>In exercise of the powers conferred by sub-clause (vi) of clause (b) of Explanation 1 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) [Notification No.95/2022/F.No.500/SWF4/S10(23FE)/FT&TR-II(Pt.4)] number S.O. 3828(E), dated the 16th August, 2022 published in the Gazette of India, Extraordinary, Part II, section 3, sub section (ii), except as respects things done or omitted to be done on and from the 1st April, 2025 till the date of publication of this notification in the Official Gazette, namely:—</p> <p>In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2025”, the figures, letters and words “31st day of March, 2030” shall be substituted</p>	<p>Click here to Read</p>
<p>102/2025/F. No.500/Misc./ S10(23FE)/FT &TR-II</p>	<p>11th July 2025</p>	<p>Section 10 of the Income-tax Act, 1961</p>	<p>In exercise of the powers conferred by sub-clause (iv) of clause (c) of Explanation 1 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) [Notification No.97/2022/F.No.500/PF2/S10(23FE)/FT&TR-II-Part(3)] number S.O. 3867(E), dated the 17th August, 2022 published in the Gazette of India, Extraordinary, Part II, section 3, sub section (ii), except as respects things done or omitted to be done on and from the 1st April, 2025 till the date of publication of this notification in the Official Gazette, namely:—</p> <p>In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2025”, the figures, letters</p>	<p>Click here to Read</p>



			and words “31st day of March, 2030” shall be substituted.	
103/2025/F.N o.500/Misc./S 10(23FE)/FT& TR-II	11 th July 2025	Section 10 of the Income-tax Act, 1961	<p>In exercise of the powers conferred by sub-clause (iv) of clause (c) of Explanation 1 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) [Notification No.114/2022/F.No.500/PF3/S10(2 3FE)/FT&TR-II-Part(2)] number S.O. 4872(E), dated the 13th October, 2022 published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to be done on and from the 1st April, 2025 till the date of publication of this notification in the Official Gazette, namely:—</p> <p>In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2025”, the figures, letters and words “31st day of March, 2030” shall be substituted.</p>	Click here to Read
104/2025/F.N o.500/Misc./S 10(23FE)/FT& TR-II	11 th July 2025	Section 10 of the Income-tax Act, 1961	<p>In exercise of the powers conferred by sub-clause (vi) of clause (b) of Explanation 1 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) [Notification No.115/2022/F.No.500/SWF5/S10(23FE)/FT&TR-II(Pt.2)] number S.O. 4893(E), dated the 14th October, 2022 published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to be done on and from the 1st April, 2025 till the date of publication of this notification in the Official Gazette, namely:—</p> <p>In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2025”, the figures, letters and words “31st day of March, 2030” shall be substituted.</p>	Click here to Read



105/2025/F.N o.500/Misc./S 10(23FE)/FT& TR-II	11 th July 2025	Section 10 of the Income-tax Act, 1961	<p>In exercise of the powers conferred by sub-clause (iv) of clause (c) of Explanation 1 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) [Notification No.119/2022/F.No.500/PF4/S10(23FE)/FT&TR-II(2)] number S.O. 5080(E), dated the 31st October, 2022 published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to be done on and from the 1st April, 2025 till the date of publication of this notification in the Official Gazette, namely:—</p> <p>In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2025”, the figures, letters and words “31st day of March, 2030” shall be substituted.</p>	<p>Click here to Read</p>
106/2025/F. No.500/Misc./ S10(23FE)/FT &TR-II	11 th July 2025	Section 10 of the Income-tax Act, 1961	<p>In exercise of the powers conferred by sub-clause (vi) of clause (b) of Explanation 1 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) [Notification No.125/2022//F.No.500/SWF2/S10(23FE)/FT&TR-II(Pt.1)] number S.O. 5345(E), dated the 16th November, 2022 published in the Gazette of India, Extraordinary, Part II, section 3, sub section (ii), except as respects things done or omitted to be done on and from the 1st April, 2025 till the date of publication of this notification in the Official Gazette, namely:—</p> <p>In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2025”, the figures, letters and words “31st day of March, 2030” shall be substituted.</p>	<p>Click here to Read</p>
107/2025/F.N o.500/Misc./S 10(23FE)	11 th July 2025	Section 10 of the Income-tax Act, 1961	<p>In exercise of the powers conferred by sub-clause (iv) of clause (c) of Explanation 1 to clause (23FE) of</p>	<p>Click here to Read</p>

			<p>section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) [Notification No.128/2022/F.No.500/PF7/S10(23FE)/FT&TR-II] number S.O. 6103(E), dated the 28th December, 2022 published in the Gazette of India, Extraordinary, Part II, section 3, sub section (ii), except as respects things done or omitted to be done on and from the 1st April, 2025 till the date of publication of this notification in the Official Gazette, namely:—</p> <p>In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2025”, the figures, letters and words “31st day of March, 2030” shall be substituted.</p>	
<p>108/2025/F. No.500/Misc./S10(23FE)/FT &TR-II</p>	<p>11th July 2025</p>	<p>Section 10 of the Income-tax Act, 1961</p>	<p>In exercise of the powers conferred by sub-clause (iv) of clause (c) of Explanation 1 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) [Notification No.02/2023/F.No.500/PF5/S10(23FE)/FT&TR-II-Part(1)] number S.O. 400(E), dated the 25th January, 2023 published in the Gazette of India, Extraordinary, Part II, section 3, sub section (ii), except as respects things done or omitted to be done on and from the 1st April, 2025 till the date of publication of this notification in the Official Gazette, namely:—</p> <p>In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2025”, the figures, letters and words “31st day of March, 2030” shall be substituted.</p>	<p>Click here to Read</p>
<p>109/2025/F. No.500/Misc./S10(23FE)/FT &TR-II</p>	<p>11th July 2025</p>	<p>Section 10 of the Income-tax Act, 1961</p>	<p>In exercise of the powers conferred by sub-clause (iv) of clause (c) of Explanation 1 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the</p>	<p>Click here to Read</p>



			<p>following further amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) [Notification No.36/2023/F.No.500/PF9/S10(23FE)/FT&TR-II(2)] number S.O. 2501(E), dated the 7th June, 2023 published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to be done on and from the 1st April, 2025 till the date of publication of this notification in the Official Gazette, namely:—</p> <p>In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2025”, the figures, letters and words “31st day of March, 2030” shall be substituted.</p>	
110/2025/F.No.500/Misc./S10(23FE)/FT&TR-II	11 th July 2025	Section 10 of the Income-tax Act, 1961	<p>In exercise of the powers conferred by sub-clause (iv) of clause (c) of Explanation 1 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) [Notification No.89A/2023/F.No.500/PF11/S10(23FE)/FT&TR-II(2)] number S.O. 4501(E), dated the 13th October,2023 published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to be done on and from the 1st April, 2025 till the date of publication of this notification in the Official Gazette, namely:—</p> <p>In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2025”, the figures, letters and words “31st day of March, 2030” shall be substituted.</p>	Click here to Read
111/2025/F.No.500/Misc./S10(23FE)/FT&TR-II	11 th July 2025	Section 10 of the Income-tax Act, 1961	<p>In exercise of the powers conferred by sub-clause (iv) of clause (c) of Explanation 1 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance,</p>	Click here to Read

			<p>Department of Revenue (Central Board of Direct Taxes) [Notification No.95/2023/F.No.500/PF10/S10(23FE)/FT&TR-II-Part(1)] number S.O. 4755(E), dated the 1st November, 2023 published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to be done on and from the 1st April, 2025 till the date of publication of this notification in the Official Gazette, namely:—</p> <p>In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2025”, the figures, letters and words “31st day of March, 2030” shall be substituted.</p>	
<p>112/2025/F. No.500/Misc./S10(23FE)/FT &TR-II</p>	<p>11th July 2025</p>	<p>Section 10 of the Income-tax Act, 1961</p>	<p>In exercise of the powers conferred by sub-clause (iv) of clause (c) of Explanation 1 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) [Notification No.106/2023/F.No.500/PF13/S10(23FE)/FT&TR-II] number S.O. 5472(E), dated the 27th December, 2023 published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to be done on and from the 1st April, 2025 till the date of publication of this notification in the Official Gazette, namely:—</p> <p>In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2025”, the figures, letters and words “31st day of March, 2030” shall be substituted.</p>	<p>Click here to Read</p>
<p>113/2025/F. No.500/Misc./S10(23FE)/FT &TR-II</p>	<p>11th July 2025</p>	<p>Section 10 of the Income-tax Act, 1961</p>	<p>In exercise of the powers conferred by sub-clause (iv) of clause (c) of Explanation 1 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) [Notification No.93/2024/F.No.500/PF12/S10(2</p>	<p>Click here to Read</p>



			<p>3FE)/FT&TR-II-Part(1)]) number S.O. 2879(E), dated the 19th July, 2024 published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), except as respects things done or omitted to be done on and from the 1st April, 2025 till the date of publication of this notification in the Official Gazette, namely:—</p> <p>In the said notification, in the opening paragraph, for the figures, letters and words “31st day of March, 2025”, the figures, letters and words “31st day of March, 2030” shall be substituted.</p>	
114 /2025/F. No.196/23/20 14-ITA-I(Pt.1)	14 th July 2025	Section 10 of the Income-tax Act, 1961	In exercise of the powers conferred by clause (46) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies for the purposes of the said clause, ‘Baddi Barotiwala Nalagarh Development Authority’ (PAN AAALB0528J), an Authority constituted by the State Government of Himachal Pradesh, in respect of the certain specified income arising to that Authority.	Click here to Read
115/2025/F. No.300196/64 /2018-ITA-I(Part-1)	14 th July 2025	Section 10 of the Income-tax Act, 1961	In exercise of the powers conferred by clause (46) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies for the purposes of the said clause, ‘District Legal Service Authority’ as specified in the Schedule to this notification, constituted by Government of Haryana for every District in the State of Haryana in exercise of powers conferred by sub-section (1) of section 9 of the Legal Services Authorities Act, 1987 (Central Act No. 39 of 1987), as a ‘class of body’ in respect of the certain specified income arising to that body.	Click here to Read
116 /2025/F. No.300195/24 /2024-ITA-I	17 th July 2025	Section 10 of the Income-tax Act, 1961	In exercise of the powers conferred by sub-clause (b) of clause (46A) of section 10 of the Income-tax Act, 1961 (43 of 1961), (hereinafter referred to as “the Income-tax Act”), the Central Government hereby notifies “New Okhla Industrial Development Authority” (PAN: AAALN0120A) (hereinafter referred to as “the assessee”), an authority constituted under the Uttar Pradesh Industrial Area Development Act, 1976 (U.P. Act No. 6 of 1976), for the purposes of the said clause.	Click here to Read



117/2025/F. No.149/144/2 015-TPL- Part(2)	17 th July 2025	Section 10 of the Income-tax Act, 1961	In exercise of the powers conferred by sub-section (1) of section 50 of the Prohibition of Benami Property Transactions Act, 1988 (45 of 1988) and in consultation with the Chief Justice of the respective High Court, the Central Government hereby makes the following amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), published in the Gazette of India, Extraordinary, Part II, section 3, sub section (ii) vide notification number S.O. 5323(E), dated the 16th October, 2018	Click here to Read
F. No. 275/27/2025- IT(B)	18 th July 2025	Section 10 of the Income-tax Act, 1961	In exercise of the powers conferred by sub-section (1F) of section 197A of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies that the provisions of Chapter XVII of the said Act, shall not apply to payments received by International Crops Research Institute for the Semi-Arid Tropics (ICRISAT). The above notification is subject to the conditions specified in the United Nations (Privileges and Immunities) Act, 1947 read with Notification No. UI/222(66)/71 dated the 28th October, 1972, issued by the Ministry of External Affairs, Government of India.	Click here to Read
119 /2025/F. No.300196/18 /2017-ITA- I/Part-II	18 th July 2025	Section 10 of the Income-tax Act, 1961	In exercise of the powers conferred by clause (46) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies for the purposes of the said clause, 'Andhra Pradesh Pollution Control Board' (PAN: AAAJA1610Q), a Board established by the State Government of Andhra Pradesh under the Water (Prevention and Control of Pollution) Act, 1974 (6 of 1974), in respect of the following certain income arising to the said Board.	Click here to Read
120/2025/F. No.300195/1/ 2024-ITA-I	22 nd July 2025	Section 10 of the Income-tax Act, 1961	In exercise of the powers conferred by sub-clause (b) of clause (46A) of section 10 of the Income-tax Act, 1961 (43 of 1961), (hereinafter referred to as "the Income-tax Act"), the Central Government hereby notifies "Greater Ludhiana Area Development Authority" (PAN: AAALG1055F) (hereinafter referred to as "the assessee"), an authority constituted under the Punjab Regional and Town Planning and Development Act, 1995 (Punjab Act No. 11 of 1995), for the purposes of	Click here to Read



121/2025/F. No.300195/46 /2024-ITA-I	22 nd July 2025	Section 10 of the Income-tax Act, 1961	the said clause. In exercise of the powers conferred by sub-clause (b) of clause (46A) of section 10 of the Income-tax Act, 1961 (43 of 1961), (hereinafter referred to as “the Income-tax Act”), the Central Government hereby notifies the “Moradabad Development Authority” (PAN: AAJFM7731M) (hereinafter referred to as “the assessee”), an authority constituted under the Uttar Pradesh Urban Planning & Development Act, 1973 (President’s Act No. 11 of 1973), for the purposes of the said clause.	Click here to Read
122/2025/F. No.300196/18 /2019-ITA-I	22 nd July 2025	Section 10 of the Income-tax Act, 1961	In exercise of the powers conferred by clause (46) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies for the purposes of the said clause, “Andhra Pradesh Building and Other Construction Workers Welfare Board” (PAN: AAALT1405A), a Board constituted by Government of Andhra Pradesh, in respect of the certain specified income arising to the said Board.	Click here to Read
123/2025/F. No.300196/14 /2024-ITA-I	22 nd July 2025	Section 10 of the Income-tax Act, 1961	In exercise of the powers conferred by clause (46) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies for the purposes of the said clause, ‘Puducherry Building and Other Construction Workers Welfare Board’ (PAN: AABAP7098M), a Board constituted by Government of Union Territory of Puducherry, in respect of the certain specified income arising to that Board.	Click here to Read
124/2025/F. No.203/39/20 24/ITA-II	24 th July 2025	Section 35 of the Income-tax Act, 1961	In exercise of the powers conferred by clause (ii) of sub-section (1) of section 35 of the Income-tax Act, 1961 (43 of 1961) read with Rules 5C and 5E of the Income-tax Rules, 1962, the Central Government hereby approves Gitarthganga (PAN:AAATG1334K), Ahmedabad for ‘Social Science or Statistical Research’ under the category of ‘Other Institution’ for the purposes of clause (iii) of sub-section (1) of section 35 of the Income tax Act, 1961 read with rules 5C and 5E of the Income-tax Rules, 1962.	Click here to Read
125/2025/F. No.203/38/20 24/ITA-II	24 th July 2025	Section 35 of the Income-tax Act, 1961	In exercise of the powers conferred by clause (ii) of sub-section (1) of section 35 of the Income-tax Act, 1961 (43 of 1961) read with Rules 5C and 5E of the Income-tax Rules, 1962, the Central Government	Click here to Read



			hereby approves 'IQRAA International Hospital And Research Centre', under the aegis of 'J D T Islam Orphanage Committee' (PAN: AAATJ1934A), Kozhikode, Kerala for 'Scientific Research' under the category of 'Other Institution' for the purposes of clause (ii) of sub-section (1) of section 35 of the Income-tax Act, 1961 read with rules 5C and 5E of the Income-tax Rules, 1962.	
126/2025/ F.No.370142/ 26/2025-TPL	28 th July 2025	Income-tax (Twentieth Amendment) Rules, 2025	In exercise of the powers conferred by section 295 read with clause (4E) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the certain rules further to amend the Income-tax Rules, 1962	Click here to Read
127 /2025/F. No. 300196/8/20 25-ITA-I	01 st August 2025	Section 10 of the Income-tax Act, 1961	In exercise of the powers conferred by clause (46) of section 10 of the Income-tax Act,1961 (43 of 1961), the Central Government hereby notifies for the purposes of the said clause, "Haryana State Pollution Control Board", (PAN: AAJH0446F), a Board constituted by the State Government of Haryana under the Water (Prevention and Control of Pollution) Act, 1974, in respect of the certain specified income arising to that Board.	Click here to Read
128 /2025/F. No.300196/18 /2024-ITA-I	01 st August 2025	Section 10 of the Income-tax Act, 1961	In exercise of the powers conferred by clause (46) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies for the purposes of the said clause, 'All India Council for Technical Education', New Delhi, (PAN: AAAJA1571E), a Council established by the Central Government, in respect of the certain specified income arising to that Council.	Click here to Read
129/2025/F. No.300196/44 /2024-ITA-I	01 st August 2025	Section 10 of the Income-tax Act, 1961	In exercise of the powers conferred by clause (46) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies for the purposes of the said clause, 'West Bengal Municipal Development Fund Trust' (PAN: AAATW1661P), a Trust constituted by the State Government of West Bengal, in respect of the certain specified income arising to that Trust.	Click here to Read
130 /2025/F. No.300195/34 /2024-ITA- I(Part)	01 st August 2025	Section 10 of the Income-tax Act, 1961	In exercise of the powers conferred by sub-clause (b) of clause (46A) of section 10 of the Income-tax Act, 1961 (43 of 1961), (hereinafter referred to as "the Income-tax Act"), the Central Government hereby	Click here to Read

			notifies the “Uttarakhand Pollution Control Board” (PAN:AAALU0160D) (hereinafter referred to as “the assessee”), a Board constituted under the (i) The Air (Prevention & Control of Pollution) Act, 1981 (Act No.14 of 1981) and (ii) Water (Prevention & Control of Pollution) Act, 1974 (Act No.6 of 1974), for the purposes of the said clause.	
131/2025/F. No.300196/6/ 2022-ITA-I	12 th August 2025	Section 10 of the Income-tax Act, 1961	In exercise of the powers conferred by clause (46) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies for the purposes of the said clause, ‘Parambikulam Tiger Conservation Foundation’ (PAN AADTP9665M), a Trust constituted by Government of Kerala, in respect of the certain specified income arising to the said Trust.	Click here to Read
132/2025/F. No.370142/34 /2025-TPL	14 th August 2025	Income-tax (Twenty-First Amendment) Rules, 2025	In the Income-tax Rules, 1962, in Appendix-II, in FORM NO. 7, in paragraph 1, for the words “assessment year.....a sum”, the words “assessment year..... or the block period....., as the case may be, a sum” shall be substituted	Click here to Read
133/2025/F. No.370142/27 /2025-TPL	18 th August 2025	Income tax (Twenty Second Amendment) Rules, 2025	<p>After rule 3B, the following rules shall be inserted, namely:</p> <p>3C. Salary income for the purposes of item (c) of sub-clause (iii) of clause (2) of section 17 of the Act.</p> <p>For the purposes of item (c) of sub-clause (iii) of clause (2) of section 17 of the Act, the prescribed income under the head "Salaries" shall be four lakh rupees.</p> <p>3D. Gross total income for the purposes of clause (vi) of Proviso to clause (2) of section 17 of the Act.</p> <p>For the purposes of clause (vi) of Proviso to clause (2) of section 17 of the Act, the prescribed gross total income shall be eight lakh rupees.].</p>	Click here to Read
134/2025/F. No.196/86/20 24-ITA-I	19 th August 2025	Section 10 of the Income-tax Act, 1961	In exercise of the powers conferred by clause (46) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies for the purposes of the said clause, ‘Tamil Nadu Electricity Regulatory Commission’ (PAN AAAGT0048J), a body constituted by the Government of Tamil Nadu, in respect of the certain specified income arising to that Commission.	Click here to Read



<p>135/2025/F. No.370142/33 /2025-TPL</p>	<p>20th August 2025</p>	<p>Income-tax (Twenty-Third Amendment) Rules, 2025</p>	<p>In the Income-tax Rules, 1962, in APPENDIX II, in FORM No. 10CCF, in ANNEXURE A, –</p> <p>(a) in serial number no. 6, after the words, brackets, figures and letters “in sub-section (2) of section 80LA (in Rs.)”, the brackets, words, letters and figures, “(In case of the Unit being an IFSC Insurance Office undertaking insurance business, the “gross income” will mean to be the profit and gains calculated as per the provisions of section 44 and the First Schedule of the Income-Tax Act)” shall be inserted;</p> <p>(b) in serial number no. 9, after the words, brackets and figures “gross eligible income (item 8) (in Rs.)” the brackets, words, letters and figures may be inserted “(In case of the Unit being an IFSC Insurance Office undertaking insurance business, where the profit and gains are calculated as per the provisions of section 44 and the First Schedule of the Income-Tax Act, this field may be submitted as Nil)” shall be inserted.</p>	<p>Click here to Read</p>
<p>136/2025/F. No.370142/29 /2025-TPL</p>	<p>21st August 2025</p>	<p>Income-tax (Twenty-Fourth Amendment) Rules, 2025</p>	<p>In the Income-tax Rules, 1962, in rule 21AIA, –</p> <p>(a) sub-rule (4) shall be omitted;</p> <p>(b) for the Explanation, the following Explanation shall be substituted, namely:— “Explanation.—For the purpose of this rule, the expression "specified fund" shall have the same meaning as assigned to it in sub-clause (i) of clause (c) of the Explanation to clause (4D) of section 10 of the Act.”</p>	<p>Click here to Read</p>
<p>137/2025/F. No.300195/25 /2024-ITA-I</p>	<p>21st August 2025</p>	<p>Section 10 of the Income-tax Act</p>	<p>In exercise of the powers conferred by sub-clause (b) of clause (46A) of section 10 of the Income-tax Act, 1961 (43 of 1961), (hereinafter referred to as “the Income-tax Act”), the Central Government hereby notifies the Kanpur Development Authority (PAN: AAALK0324M) (hereinafter referred to as “the assessee”), an authority constituted under the Uttar Pradesh Urban Planning and Development Act, 1973 (President Act 11 of 1973), for the purposes of the said clause.</p>	<p>Click here to Read</p>
<p>138 /2025/F. No.300196/87 /2024-ITA-I</p>	<p>22nd August 2025</p>	<p>Section 10 of the Income-tax Act</p>	<p>In exercise of the powers conferred by clause (46) of section 10 of the Income-tax Act, 1961 (43 of 1961),</p>	<p>Click here to Read</p>



			notifies for the purposes of the said clause, “Karnataka State Building & Other Construction Workers’ Welfare Board” (PAN AAALK0820C)’, a board constituted by Government of Karnataka, in respect of the certain specified income arising to the said board.	
139/2025/F. No.300196/6/2025-ITA-I	22 nd August 2025	Section 10 of the Income-tax Act	In exercise of the powers conferred by clause (46) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies for the purposes of the said clause, ‘Credit Guarantee Fund Trust for Animal Husbandry and Dairying (PAN: AACTC8610N)’, a Trust constituted by Central Government, as part of the Prime Minister’s Atma Nirbhar Bharat Abhiyan stimulus package by Department of Animal Husbandry and Dairying, Ministry of Fisheries, Animal Husbandry and Dairying, Govt. of India, in respect of the certain specified income arising to the said Trust.	Click here to Read
F.No. PCCIT(I;)/Notification u/s 35(1)(iia)/01/2025/1912	27 th August 2025	Order under clause (iia) of sub-section (1) of section 35 of the Income Tax Act. 1961	In exercise of the powers conferred by section 35(1)(iia) of the Income Tax Act, 1961, read with Rule 5F of the Income Tax Rules 1962, the Pro Chief Commissioner of Income Tax (Exemptions), Delhi hereby accords approval to the company IIT Madras Research Park (AABC15225P), HP Lab Department of Elec. Engg., Taramani, nTI Taramani S.O. Chennai, Tamil Nadu-600113 for 'Scientific Research' for the purpose of the clause (iia) of sub-section (1) of section 35 of the Income-tax Act, 1961 read with rule 5F of Income-tax Rules, 1962.	Click here to Read

2. Income Tax Act 1961 – Circulars :-

Number & Dated	Heading	In Brief	Link to Read Full
08/2025 1 st July 2025	Clarification regarding CBDT's Circular No. 5/2025 dated 28.03.2025 for waiver on levy of interest under section 201(1A)(ii)/206C(7) of the Income-tax Act, 1961, as the case may be, in specific cases- reg.	In respect of Circular No. 5/2025 dated 28.03.2025, representations have been received from field authorities to clarify whether the prescribed authority empowered to pass waiver orders under this circular is deemed to be effective from the date of issuance of the circular or whether waiver applications are to be entertained only in cases where the interest under section 201 (1A)(ii)/ 206C(7) of the Income-tax Act, 1961 ("the Act") is charged on or after the date of issuance of the said circular.	Click here to Read



<p>09/2025 21st July 2025</p>	<p>Partial Modification of Circular No. 3 of 2023 dated 28.03.2023 regarding consequences of PAN becoming inoperative as per Rule 114AAA of the Income-tax Rules, 1962 - reg.</p>	<p>With a view to redressing the grievances faced by such deductors/collectors, the Board, in partial modification and in continuation of the Circular No. 3 of 2023, hereby specifies that there shall be no liability on the deductor/collector to deduct/collect the tax under section 206AA/206CC of the Act, as the case maybe, in the following cases: i. Where the amount is paid or credited from 01.04.2024 to 31.07.2025 and the PAN is made operative (as a result of linkage with Aadhaar) on or before 30.09.2025. ii. Where the amount is paid or credited on or after 01.08.2025 and the PAN is made operative (as a result of linkage with Aadhaar) within two months from the end of the month in which the amount is paid or credited.</p>	<p>Click here to Read</p>
<p>10/2025 28th July 2025</p>	<p>Relaxation of time limit for processing of returns of income filed electronically which were incorrectly invalidated by CPC - reg.</p>	<p>It has been brought to the notice of Central Board of Direct Taxes ('the Board') that CPC Bengaluru (CPC) has received grievances regarding erroneous invalidation, due to various technical reasons, while processing the returns filed electronically for different assessment years. The time period for processing these returns has lapsed, latest being 31.12.2024 for A Y 2023-24. Therefore, these returns need to be validated and processed as per law. The matter has been considered by the Board and it has been decided to relax the time frame prescribed in second proviso to sub-section (1) of section 143 of the Income-tax Act, 1961 (the Act) in exercise of its powers under section 119 of the Act. The Board hereby directs that returns of income filed electronically upto 31.03.2024 which have been erroneously invalidated by CPC shall now be processed. The intimation under sub-section (1) of section 143 of the. Act in respect of processing of such returns shall be sent to the assessee concerned by 31.03.2026.</p>	<p>Click here to Read</p>

3. CBDT Press Releases: -

Dated	Heading	In Brief	Link to Read Full
<p>14th July 2025</p>	<p>Income Tax Department Cracks Down on Bogus Claims of Deductions & Exemptions</p>	<p>The Income Tax Department initiated a large-scale verification operation across multiple locations in the country on 14th July 2025, targeting individuals and entities facilitating fraudulent claims of deductions and exemptions in Income Tax Returns (ITRs). This action follows a detailed analysis of the misuse of tax benefits under the Income-tax Act, 1961,</p>	<p>Click here to Read</p>

often in collusion with professional intermediaries.

Investigations have uncovered organized rackets operated by certain ITR preparers and intermediaries, who have been filing returns claiming fictitious deductions and exemptions. These fraudulent filings involve the abuse of beneficial provisions, with some even submitting false TDS returns to claim excessive refunds.

To identify suspicious patterns, the Department has leveraged financial data received from third party sources, ground-level intelligence, and advanced artificial intelligence tools. These findings are further substantiated by recent search and seizure operations conducted in Maharashtra, Tamil Nadu, Delhi, Gujarat, Punjab, and Madhya Pradesh, where evidence of fraudulent claims was found to have been used by various groups and entities. Analysis reveals rampant misuse of deductions under sections 10(13A), 80GGC, 80E, 80D, 80EE, 80EEB, 80G, 80GGA, and 80DDB. Exemptions have been claimed without valid justification. Employees of MNCs, PSUs, government bodies, academic institutions, and entrepreneurs are among those implicated. Taxpayers are often lured into these fraudulent schemes with promises of inflated refunds in return for a commission. Despite a fully e-enabled tax administration system, ineffective communication remains a significant hurdle in assisting taxpayers.

It has been observed that such ITR preparers often create temporary email IDs solely for filing bulk returns, which are later abandoned, resulting in official notices going unread.

In line with its guiding principle of 'Trust Taxpayers First', the Department has emphasized voluntary compliance. Over the past year, the Department has carried out extensive outreach efforts, including SMS and email advisories, nudging suspected taxpayers to revise their returns and pay the correct tax. Physical outreach programs, both on and off campus, have also been conducted. As a result, approximately 40,000 taxpayers have updated their returns in the last four months, voluntarily withdrawing false claims amounting to ₹1,045 crore. However, many remain non-compliant, possibly under the influence of the masterminds behind these evasion rackets.



		<p>The Department is now poised to take stern action against continued fraudulent claims, including penalties and prosecution wherever applicable. The ongoing verification exercise across 150 premises is expected to yield crucial evidence, including digital records, that will aid in dismantling the networks behind these schemes and ensure accountability under the law.</p> <p>Further investigations are currently underway.</p> <p>Taxpayers are again advised to file correct particulars of their income and communication coordinates and not be influenced by advice from unauthorized agents or intermediaries promising undue refunds.</p>	
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4. CBDT Relevant Miscellaneous Communications: -

Dated	Heading	In Brief	Link to Read Full
10 th July 2025	Direct Tax Collections for F.Y. 2025-26 (as on 10.07.2025)	Direct Tax Collections for F.Y. 2025-26 (as on 10.07.2025)	Click here to Read
11 th August 2025	Direct Tax Collections for F.Y. 2025-26 as on 11.08.2025	Direct Tax Collections for F.Y. 2025-26 as on 11.08.2025	Click here to Read

Sources * <http://www.incometaxindia.gov.in> as on date 03rd Sep 25

1. In Brief :-

This is Gist of all important updates during **July & August 2025** relating to circulars, notifications, from GST Department to the best of our knowledge and sources* in brief. However, readers are advised to read the relevant in details for better understanding.



2. Notifications (Central Tax) :-

Notification No.	Dated	Heading	Brief
12/2025-Central Tax	20 th August 2025	Seeks to extend the due date for furnishing FORM GSTR-3B for the month of July, 2025 upto 27.08.2025, for the taxpayers registered in Mumbai (City), Mumbai (sub-urban), Thane, Raigad and Palghar districts of Maharashtra	In exercise of the powers conferred by sub-section (6) of section 39 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Commissioner, on the recommendations of the Council, hereby extends the due date for furnishing the return in FORM GSTR-3B for the month of July, 2025 till the twenty-seventh day of August, 2025, for the registered persons whose principal place of business is located in the districts of Mumbai (City), Mumbai (sub-urban), Thane, Raigad and Palghar in the State of Maharashtra and are required to furnish return under sub-section (1) of section 39 read with clause (i) of sub-rule (1) of rule 61 of the Central Goods and Services Tax Rules, 2017.

3. Notifications (Central Tax - Rate) :-

Notification No.	Dated	Heading	Brief
There is no Important Notification			

4. Notifications (Integrated Tax - Rate) :-

Notification No.	Dated	Heading	Brief
There is no Important Notification			

5. Notifications (Union Territory Tax - Rate) :-

Notification No.	Dated	Heading	Brief
There is no Important Notification			

6. Notifications (Compensation Cess (Rate)) :-

Notification No.	Dated	Heading	Brief
There is no Important Notification			



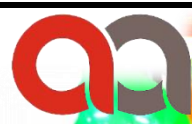
7. Circulars (CGST) :-

Circular No.	Dated	Heading	Brief
There is no Important Circular			

8. Instructions/Guidelines :-

Instructions / Guidelines No.	Dated	Heading	Brief
There is no Important Instructions/ Guidelines			

..... Sources * <https://cbic-gst.gov.in/> as on date 3rd September 25



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Quality Leadership Integrity
 Social Responsibility Innovation
Creative Teamwork
 Symbol Development Think Idea Mind
 Network Marketing Innovate
 Process Business



Beautiful Garden in office premises

Hibiscus Flowers



Madhumalti Flower



15th August in Office



Rain Lilly



Spider Lilly

