

**MINISTRY OF FINANCE****(Department of Revenue)**

(CENTRAL BOARD OF DIRECT TAXES)

**NOTIFICATION**

New Delhi, the 30th December, 2019

**No. 107/2019**

**S.O. 4708(E).**—In exercise of the powers conferred under sub-section (2) of section 139AA of the Income-tax Act, 1961 ('Act') (43 of 1961), the Central Government hereby amends the notification of the Ministry of Finance (Department of Revenue), dated 28<sup>th</sup> September, 2019 published in the Gazette of India, Extraordinary, Part-II, Section 3, sub-section (ii) vide S.O. number 3539(E) :—

2. In the said notification:—

31<sup>st</sup> December, 2019 shall be substituted by **31<sup>st</sup> March, 2020.**

[F. No. 225/75/2019-ITA. II]

RAJARAJESWARI R., Under Secy. (ITA.II), CBDT