

**GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE  
CENTRAL BOARD OF DIRECT TAXES**

**NOTIFICATION  
INCOME-TAX**

**New Delhi, the 17<sup>th</sup> September 2012**

S.O. 2187(E):- In exercise of the powers conferred by clause (v) of the Explanation to section 48 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, number S.O.709 (E), dated the 20<sup>th</sup> August, 1998, namely:-

In the said notification, in the Table, after serial number 31 and the entries relating thereto, the following serial number and entries shall be inserted, namely :-

Sl. No.	Financial Year	Cost Inflation Index
(1)		(2)
“32	2012-13	852”

[Notification No. 38/2012/F.No.142/2/2012-SO (TPL)]

[Ashis Mohanty]  
Under Secretary to Government of India

Note:- The principal notification was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii), vide number S.O. 709(E), dated the 20<sup>th</sup> August, 1998 and lastly amended vide number S.O.1438 (E), dated the 23<sup>rd</sup> June, 2011.