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PART-II, SECTION 3, SUB-SECTION (ii)]**

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
[DEPARTMENT OF REVENUE]
NOTIFICATION**

New Delhi, 15 April 2013

[INCOME TAX]

In exercise of the powers conferred by the second proviso to sub-section (2) of section 92C of the Income Tax Act, 1961 (43 of 1961), the Central Government hereby notifies that where the variation between the arm's length price determined under section 92C and the price at which the international transaction or specified domestic transaction has actually been undertaken does not exceed one per cent of the latter for wholesale traders and three per cent of the latter in all other cases, the price at which the international transaction or specified domestic transaction has actually been undertaken shall be deemed to be the arm's length price for assessment year 2013-2014.

NOTIFICATION NO. 30/2013 (F.NO. 500/185/2011-FTD I]

(Sanjay Kumar Mishra)
Joint Secretary to the Government of India