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SECTION 3, SUB-SECTION (ii)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 17th August, 2015

INCOME-TAX

S.O. 2241(E).— In exercise of the powers conferred by section 32 and section 32AD of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies the following districts of the State of Bihar as backward areas under the first proviso to clause (iia) of sub-section (1) of section 32 and sub-section (1) of section 32AD, namely:—

1. Patna
2. Nalanda
3. Bhojpur
4. Rohtas
5. Kaimur
6. Gaya
7. Jehanabad
8. Aurangabad
9. Nawada
10. Vaishali
11. Sheohar
12. Samastipur
13. Darbhanga
14. Madhubani
15. Purnea
16. Katihar
17. Araria
18. Jamui
19. Lakhisarai
20. Supaul
21. Muzaffarpur.

2. This notification shall come into force on the date of its publication in the Official Gazette.

[Notification No. 71/2015/F.No.142/13/2015-TPL]

(RAJESH KUMAR BHOOT)
DIRECTOR (TAX POLICY & LEGISLATION)