

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,  
SECTION 3, SUB-SECTION (ii)]

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

New Delhi, the 20<sup>th</sup> July, 2016

### NOTIFICATION

S.O.2476(E).- In exercise of the powers conferred by section 187 of the Finance Act, 2016 (28 of 2016), the Central Government hereby amends the notification of the Ministry of Finance (Department of Revenue), notification number S.O.1830(E) dated the 19<sup>th</sup> May, 2016, published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii) dated the 19<sup>th</sup> May, 2016.

2. In the said notification, for clause (ii), the following clause shall be substituted, namely:-

“(ii) the date on or before which the tax and surcharge is payable under section 184, and the penalty is payable under section 185 in respect of undisclosed income shall be as follows, namely:-

- (a) the 30<sup>th</sup> day of November, 2016, for an amount not less than twenty-five per cent. of such tax, surcharge and penalty;
- (b) the 31<sup>st</sup> day of March, 2017, for an amount not less than fifty per cent. of such tax, surcharge and penalty as reduced by the amount paid under clause (a);
- (c) the 30<sup>th</sup> day of September, 2017, for the whole amount payable under section 184 and 185 as reduced by the amounts paid under clause (a) and (b);”.

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(Notification No.59/2016, F.No.142/8/2016-TPL)

(Dr. T.S. Mapwal)  
Under Secretary to the Government of India

Note:- The principal notification was published *vide* notification number S.O. 1830(E), dated the 19<sup>th</sup> May, 2016.