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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 20th July, 2016

INCOME-TAX

S.O. 2478 (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 States mentioned below as backward areas under the first proviso to clause (ia) of sub-section (1) of section 32 and sub-section (1) of section 32AD of the said Act, namely:—

State of Telangana

1. Adilabad
2. Nizamabad
3. Karimnagar
4. Warangal
5. Medak
6. Mahbubnagar
7. Rangareddy
8. Nalgoda
9. Khammam

State of West Bengal

1. South 24 Parganas
2. Bankura
3. Birbhum
4. Dakshin Dinajpur
5. Uttar Dinajpur
6. Jalpaiguri
7. Malda
8. East Medinipur
9. West Medinipur
10. Murshidabad
11. Purulia

State of Bihar

1. Arwal
2. Banka
3. Begusarai
4. Bhagalpur
5. Buxar
6. Gopalganj
7. Khagaria
8. Kishanganj
9. Madhepura
10. Munger
11. West Champaran
12. East Champaran
13. Saharsa
14. Saran
15. Sheikhpura
16. Sitamarhi
17. Siwan.

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

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(PITAMBAR DAS)
DIRECTOR (TAX POLICY & LEGISLATION)