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Government of India Ministry of Finance **Department of Revenue Central Board of Direct Taxes**

New Delhi, the 31st of March, 2017

NOTIFICATION

In pursuance of sub-clause (ii) of clause (a) of sub-section (1) of section 138 of the Income-tax Act, 1961, the Central Government, hereby specifies Lokayukt and Up-Lokayukt, Uttar Pradesh for purposes of the said clause.

It is clarified that income-tax authority, as specified in Notification No. SO No. 731(E) dated 28.07.2000, shall-

(i) furnish only relevant and precise information after forming an opinion that furnishing of such information is necessary so as to enable the above notified authority to perform its functions under the law being administered by it; and

(ii) convey to the authority being specified vide this notification to maintain absolute confidentiality in respect of the information being furnished.

> (Rohit Garg) Director, ITA.II, CBDT

(F.No. 225/97/2015-ITA.II)

Notification No.29/2017

To

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(Rohit Garg) Director, ITA.II, CBDT