

**MINISTRY OF FINANCE****(Department of Revenue)**

(CENTRAL BOARD OF DIRECT TAXES)

**NOTIFICATION**

New Delhi, the 14th July, 2020

**S.O. 2345(E).**—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 **Additional Secretary and Development Commissioner, Ministry of Micro Small and Medium Enterprises, Government of India** for the purposes of the said clause.

[Notification No.48/2020/ F. No. 225/115/2020-ITA.II]

RAJARAJESWARI R., Under Secy. (ITA-II)