

“बिजनेस पोस्ट के अन्तर्गत डाक शुल्क के नगद भुगतान (बिना डाक टिकट) के प्रेषण हेतु अनुमत. क्रमांक जी.2-22-छत्तीसगढ़ गजट / 38 सि. से. भिलाई. दिनांक 30-05-2001.”



पंजीयन क्रमांक
“छत्तीसगढ़/दुर्ग/09/2013-2015.”

छत्तीसगढ़ राजपत्र

(असाधारण)
प्राधिकार से प्रकाशित

क्रमांक 336]

नवा रायपुर, शुक्रवार, दिनांक 19 जून 2026 — ज्येष्ठ 29, शक 1948

विधि और विधायी कार्य विभाग
मंत्रालय, महानदी भवन, नवा रायपुर अटल नगर

नवा रायपुर अटल नगर, दिनांक 17 जून 2026

क्र. RULE/593/2026.— भारत सरकार, विधि और न्याय मंत्रालय, विधायी विभाग का पत्र क्रमांक 2 (2)/2026-Leg.-I दिनांक 05-06-2026 के अनुसरण में दी इनकम टैक्स (अमेन्डमेन्ट) ऑर्डिनेन्स, 2026 (नं. 2 ऑफ 2026) एतद्वारा सर्वसाधारण की जानकारी हेतु पुनः प्रकाशित की जाती है.

छत्तीसगढ़ के राज्यपाल के नाम से तथा आदेशानुसार,
चन्द्र कुमार कश्यप, अतिरिक्त सचिव.

MINISTRY OF LAW AND JUSTICE
(Legislative Department)

New Delhi the 5th June, 2026/Jyaishtha 15, 1948 (Saka)

THE INCOME-TAX (AMENDMENT) ORDINANCE, 2026

NO 2 OF 2026

Promulgated by the President in the Seventy-seventh year of the Republic of India.

An Ordinance further to amend the Income-tax Act, 2025.

WHEREAS, Parliament is not in session and the President is satisfied that circumstances exist which render it necessary for her to take immediate action;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of article 123 of the Constitution, the President is pleased to promulgate the following Ordinance: —

Short title and
commencement.

1. (1) This Ordinance may be called the Income-tax (Amendment) Ordinance, 2026.

(2) It shall be deemed to have come into force on the 1st day of April, 2026.

Amendment of
Act 30 of 2025.

2. In the Income-tax Act, 2025, in Schedule IV, —

(a) in the Table, after serial number 13C and entries relating thereto, the following shall be inserted, namely: —

A	B	C	D
“13D.	Any interest on Government security, and any capital gains arising from the sale, exchange or transfer of such Government security.	A Foreign Institutional Investor.	Such exemption shall be subject to furnishing of information in such form and manner, as may be prescribed.
13E.	Any interest on Government security, and any capital gains arising from the sale, exchange or transfer of such Government security.	Bank for International Settlements.	Such exemption shall be subject to furnishing of information in such form and manner, as may be prescribed.”;

(b) after Note 3 below the Table, the following Note shall be inserted, namely: —

‘Note 4: For the purposes of Sl. Nos. 13D and 13E, —

(a) “Bank for International Settlements” means the Bank for International Settlements established at the Hague Conference in 1930 and headquartered at Basel, Switzerland;

(b) “Foreign Institutional Investor” shall have the meaning assigned to it in section 210(6)(a);

(c) “Government security” shall have the same meaning as assigned to it in section 2(f) of the Government Securities Act, 2006.’.

38 of 2006.

DROUPADI MURMU,
President.

DR. RAJIV MANI,
Secretary to the Govt. of India.