

Circular No. 15 of 2017

F. No. 500/002/2015-FT&TR-III(1)
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

New Delhi, dated 21st April, 2017

Subject: Clarification on removal of Cyprus from the list of notified jurisdictional areas under section 94A of the Income-tax Act, 1961.

Cyprus was specified as a "notified jurisdictional area" (NJA) under section 94A of the Income-tax Act, 1961 vide Notification No. 86/2013 dated 01.11.2013. The said Notification No. 86/2013 was subsequently rescinded vide Notification No. 114 dated 14.12.2016 and Notification No. 119 dated 16.12.2016 with effect from the date of issue of the notification.

2. It has been brought to notice of the Central Board of Direct Taxes that in some cases a view has been taken by the Income-tax authorities that the rescission of Notification No. 86/2013 was not with retrospective effect from 01.11.2013. For removal of doubts, it is hereby clarified that Notification No. 86/2013 has been rescinded with effect from the date of issue of the said notification, thereby, removing Cyprus as a notified jurisdictional area with retrospective effect from 01.11.2013.



(Gaurav Sharma)

Under Secretary to Government of India

Copy to:

1. The Chairman, Members and officers of CBDT of the rank Under Secretary and above
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4. Addl. Director General of Income Tax (PR, PP & OL)
5. The Comptroller & Auditor General of India
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