

NOTIFIED COST INFLATION INDEX UNDER SECTION 48, *EXPLANATION (V)*

As per Notification 21/2023, dated 10-04-2023, the following table should be used for the Cost Inflation Index :-

Sl. No. Financial Year Cost Inflation Index

<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
1	2001-02	100
2	2002-03	105
3	2003-04	109
4	2004-05	113
5	2005-06	117
6	2006-07	122
7	2007-08	129
8	2008-09	137
9	2009-10	148
10	2010-11	167
11	2011-12	184
12	2012-13	200
13	2013-14	220
14	2014-15	240
15	2015-16	254
16	2016-17	264
17	2017-18	272
18	2018-19	280
19	2019-20	289
20	2020-21	301
21	2021-22	317
22	2022-23	331
23	2023-24	348

[As amended by Finance Act, 2023]