

**SECTION 48 OF THE INCOME-TAX ACT, 1961 - CAPITAL GAINS - COMPUTATION OF -
NOTIFIED COST INFLATION INDEX UNDER SECTION 48, EXPLANATION (V) -
FINANCIAL YEAR 2017-18**

NOTIFICATION NO. SO 1790(E)[NO. 44/2017 (F. NO. 370142/11/2017-TPL)], DATED 5-6-2017

In exercise of the powers conferred by clause (v) of the *Explanation* to section 48 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby specifies the Cost Inflation Index as mentioned in column (3) of the Table for the Financial Years mentioned in the corresponding entry in column (2) of the said Table, namely:—

TABLE

<i>Sl. No.</i>	<i>Financial Year</i>	<i>Cost Inflation Index</i>
(1)	(2)	(3)
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

2. This notification shall come into force with effect from 1st day of April, 2018 and shall accordingly apply to the assessment year 2018-19 and subsequent years.

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