

**--COPY OF--**  
**Notifi No. 38/2012**  
**DATED 17-9-2012**

**SECTION 48, EXPLANATION (v) OF THE INCOME-TAX ACT, 1961 - CAPITAL GAINS -  
COMPUTATION OF - NOTIFIED COST INFLATION INDEX FOR FINANCIAL YEAR 2012-13**

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 makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), Central Board of Direct Taxes, number S.O. 709 (E), dated the 20th August, 1998, namely:-

In the said notification, in the Table, after serial number 31 and the entries relating thereto, the following serial number and entries shall be inserted, namely :-

<i>Sl. No.</i>	<i>Financial Year</i>	<i>Cost Inflation Index</i>
(1)	(2)	(3)
"32	2012-13	852"