

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

As per Notification No. So 3266(E) [No. 63/2019 (F.No. 370142/11/2019-TPL)], Dated 12-9-2019, following table should be used for the Cost Inflation Index :-

Sl. No.	Financial Year	Cost Inflation Index
(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
18	2018-19	280
19	2019-20	289
20	2020-21	301

[As amended by Finance Act, 2020]