

**MINISTRY OF FINANCE**  
**(Department of Revenue)**  
**(CENTRAL BOARD OF DIRECT TAXES)**  
**NOTIFICATION**  
New Delhi, the 24th May, 2023  
**(INCOME-TAX)**

**S.O. 2276(E).**—In exercise of the powers conferred by sub-clause (ii) of clause (10AA) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government, having regard to the maximum amount receivable by its employees as cash equivalent of leave salary in respect of the period of earned leave at their credit at the time of their retirement, whether superannuation or otherwise, hereby specifies the amount of Rs. 25,00,000 (twenty-five lakhs rupees only) as the limit in relation to employees mentioned in that sub-clause who retire, whether on superannuation or otherwise.

2. This notification shall be deemed to have come into force with effect from the 1st day of April, 2023.

[Notification No. 31/2023/F. No. 200/3/2023-ITA-I]

SOURABH JAIN, Under Secy.

**Explanatory Memorandum :** It is hereby certified that no person is being adversely affected by giving retrospective effect to this notification.

# Notification 7 2010 Service Tax

**Marco Cascella**



**Notification 7 2010 Service Tax:**

This book delves into Notification 7 2010 Service Tax. Notification 7 2010 Service Tax is a vital topic that must be grasped by everyone, from students and scholars to the general public. The book will furnish comprehensive and in-depth insights into Notification 7 2010 Service Tax, encompassing both the fundamentals and more intricate discussions.

1. This book is structured into several chapters, namely:

- Chapter 1: Introduction to Notification 7 2010 Service Tax
- Chapter 2: Essential Elements of Notification 7 2010 Service Tax
- Chapter 3: Notification 7 2010 Service Tax in Everyday Life
- Chapter 4: Notification 7 2010 Service Tax in Specific Contexts
- Chapter 5: Conclusion

2. In chapter 1, the author will provide an overview of Notification 7 2010 Service Tax. This chapter will explore what Notification 7 2010 Service Tax is, why Notification 7 2010 Service Tax is vital, and how to effectively learn about Notification 7 2010 Service Tax.

3. In chapter 2, the author will delve into the foundational concepts of Notification 7 2010 Service Tax. The second chapter will elucidate the essential principles that must be understood to grasp Notification 7 2010 Service Tax in its entirety.

4. In chapter 3, this book will examine the practical applications of Notification 7 2010 Service Tax in daily life. This chapter will showcase real-world examples of how Notification 7 2010 Service Tax can be effectively utilized in everyday scenarios.

5. In chapter 4, this book will scrutinize the relevance of Notification 7 2010 Service Tax in specific contexts. The fourth chapter will explore how Notification 7 2010 Service Tax is applied in specialized fields, such as education, business, and technology.

6. In chapter 5, the author will draw a conclusion about Notification 7 2010 Service Tax. This chapter will summarize the key points that have been discussed throughout the book.

The book is crafted in an easy-to-understand language and is complemented by engaging illustrations. It is highly recommended for anyone seeking to gain a comprehensive understanding of Notification 7 2010 Service Tax.

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