

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

As per Notification no. So 1790(e) [no. 44/2017 (f. No. 370142/11/2017-tpl)], dated 5-6-2017, following table should be used for the Cost Inflation Index:-

FY	CII	FY	CII	FY	CII	FY	CII	FY	CII
1981-82	100	1993-94	244	2005-06	497	2001-02	100	2013-14	220
1982-83	109	1994-95	259	2006-07	519	2002-03	105	2014-15	240
1983-84	116	1995-96	281	2007-08	551	2003-04	109	2015-16	254
1984-85	125	1996-97	305	2008-09	582	2004-05	113	2016-17	264
1985-86	133	1997-98	331	2009-10	632	2005-06	117	2017-18	272
1986-87	140	1998-99	351	2010-11	711	2006-07	122	2018-19	280
1987-88	150	1999-00	389	2011-12	785	2007-08	129	2019-20	289
1988-89	161	2000-01	406	2012-13	852	2008-09	137	2020-21	301
1989-90	172	2001-02	426	2013-14	939	2009-10	148	2021-22	317
1990-91	182	2002-03	447	2014-15	1024	2010-11	167	2022-23	331
1991-92	199	2003-04	463	2015-16	1081	2011-12	184	2023-24	348
1992-93	223	2004-05	480	2016-17	1125	2012-13	200	2024-25	363