

CBDT Notifies Cost Inflation Index for FY 2026-27 at 384

In exercise of the powers conferred by section 72(8)(a) of the Income-tax Act, 2025 (30 of 2025), the Central Government has notified the **Cost Inflation Index (CII) for the Financial Year 2026-27 as 384.**

This amendment is made to the CBDT Notification No. S.O. 3889(E), by inserting the following entry in the Cost Inflation Index (CII) Table

S. No.	Financial Year	Cost Inflation Index
1	2026-27	384

This notification shall come into force from **1st April 2026** and shall accordingly apply for TY 2026-27 and subsequent assessment years.

Source: CBDT Notification No. 85/2026/ F.No.370149/112/2026-TPLdated July 15, 2026



Contact Details

3rd Floor, MJ Tower,
55, Rajpur Road,
Dehradun - 248001

T: +91.135.2743283, +91.135.2747084

E: info@vkalra.com

W: www.vkalra.com

Follow us on



Become a VKC Insight subscriber by mailing us at kmt@vkalra.com

© 2026 Verendra Kalra & Co LLP. All rights reserved.

This publication contains information in summary form and is therefore intended for general guidance only. It is not a substitute for detailed research or the exercise of professional judgment. Neither VKC nor any member can accept any responsibility for loss occasioned to any person acting or refraining from actions as a result of any material in this publication. On any specific matter, reference should be made to the appropriate advisor.