



# CBDT Notifies Cost Inflation Index for FY 2025-26 at 376

In exercise of the powers conferred by **clause (v)** of the Explanation to **section 48** of the Income-tax Act, 1961, the Central Government has notified the **Cost Inflation Index (CII)** for the Financial Year 2025-26 (Assessment Year 2026-27) as **376**.  
This amendment is made to the **CBDT Notification No. S.O. 1790(E)**, dated 5th June 2017, by inserting the following entry in the Cost Inflation Index (CII) Table:

S. No.	Financial Year	Cost Inflation Index
25	2025-26	376

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

*Source: CBDT Notification No. 70/2025/F.No.370142/24/2025-TPL dated July 01, 2025*



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