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## **CBDT notifies 7 districts of Andhra Pradesh for availing tax incentives under the Income-tax Act**

Under the Andhra Pradesh Re-organisation Act, 2014 the Government of India is extending special assistance to four districts of Rayalseema and three districts of North coastal Region of Andhra Pradesh. To further boost the industrial activities, the CBDT has notified these seven districts for availing tax incentives under section [32\(1\)\(iia\)](#) and section [32AD](#) of the [Income-tax Act](#).

Accordingly, any manufacturing undertaking set up during the period from 01.04.2015 to 31.03.2020 in these districts of Andhra Pradesh is eligible for 15% of higher additional depreciation and 15% of investment allowance on the cost of plant and machinery acquired by it during the said period.

The 7 districts of Andhra Pradesh notified as backward areas vide [Notification in S.O.3075 \(E\) dated 28.09.2016](#) are:

1. Anantapur
2. Chittoor
3. Cuddapah
4. Kurnool
5. Srikakulam
6. Vishakhapatnam
7. Vizianagaram

The aforesaid incentives are in addition to other tax benefits available under the Income-tax Act. The above Notification is available on the website [incometaxindia.gov.in](http://incometaxindia.gov.in).