

**MINISTRY OF MICRO, SMALL AND MEDIUM ENTERPRISES
NOTIFICATION**

New Delhi, the 18th October, 2022

S.O. 4926(E).—In exercise of the powers conferred by sub-section (1) read with sub-section (9) of section 7 and sub-section (2) read with sub-section (3) of section 8 of the Micro, Small and Medium Enterprises Development Act, 2006 (27 of 2006), the Central Government hereby makes the following further amendments in the notification of the Government of India, Ministry of Micro, Small and Medium Enterprises number [S.O. 2119\(E\)](#), dated the 26th June, 2020, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii), namely:-

In the said notification, for sub-paragraph (5) of paragraph 8, the following sub-paragraph shall be substituted, namely:-

“(5) In case of an upward change in terms of investment in plant and machinery or equipment or turnover or both, and consequent re-classification, an enterprise shall continue to avail of all non-tax benefits of the category (micro or small or medium) it was in before the re-classification, for a period of three years from the date of such upward change.”.

[F. No. P-05/1/2022-GEN]

**SHAILESH KUMAR SINGH, Addl. Secy.
and Development Commissioner (MSME).**

Note : The principal notification was published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii) vide number S.O. 2119 (E), dated the 26th June, 2020 and subsequently amended vide numbers S.O. 1055(E), dated the 5th March, 2021, S.O. 2347(E), dated the 16th June, 2021, S.O. 278(E), dated the 19th January, 2022 and S.O. 2134(E), dated the 6th May, 2022.

[Notifications & Circulars](#)

[Bare Acts](#)

[Join WhatsApp Channel](#)

[Subscribe now](#)

[Join WhatsApp Channel](#)

[Subscribe Now](#)

[Corporate Plan](#)

[Dashboard/OnePage](#)

[Case Laws Portal](#)

[Bare Acts/Legal Contents](#)

[IBC Commentary](#)

[Arbitration Portal](#)

[Case Citation](#)

[Weekly Bulletins](#)

[Articles](#)

[e-Journals](#)

[Annual Case Digest](#)

[Testimonials](#)

Follow for daily updates:

-  [Facebook](#)
-  [LinkedIn](#)
-  [Telegram](#)
-  [X](#)
-  [WhatsApp](#)
-  [YouTube](#)

[Download Mobile App](#)

[Subscribe Daily Email Newsletter](#)

Disclaimer: While every effort is made to avoid any mistake or omission, this document including case-summary/brief about the decision/ add. info/headnote/ judgment/order/ act/ rule/ regulation/ circular/ notification is being circulated on the condition and understanding that the publisher would not be liable in any manner by reason of any mistake or omission or for any action taken or omitted to be taken or

advice rendered or accepted on the basis of this document. The authenticity of this text must be verified from the original source. Read more [here](#).