

**MINISTRY OF FINANCE****(Department of Revenue)****(CENTRAL BOARD OF DIRECT TAXES)****NOTIFICATION**

New Delhi, the 6th September, 2021

**G.S.R. 616(E).**—In exercise of the powers conferred by sub-clause (b) of clause (i) of sub-section (7) of section 144B read with section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend Income-tax Rules, 1962, namely:-

**1. Short title and commencement.**— (1) These rules may be called the Income-tax (26<sup>th</sup> Amendment) Rules, 2021.

(2) They shall come into force from the date of their publication in the Official Gazette.

**2.** In the Income-tax Rules, 1962, after rule 14B, the following rule shall be inserted, namely:—

**‘14C. Prescribed manner of authentication of an electronic record under electronic verification code under sub-clause (b) of clause (i) of sub-section (7) of section 144B.**- For the purposes of sub-clause (b) of clause (i) of sub-section (7) of section 144B, where an assessee or any other person submits an electronic record by logging into his registered account in designated portal of the Income-tax Department, it shall be deemed that the electronic record has been authenticated under electronic verification code.

**Explanation.**- For the purposes of this rule, “designated portal” shall have the same meaning as assigned to it in clause (i) of the *Explanation* below to section 144B’.

[Notification No. 101 /2021/F.No. 370142/35/2021-TPL (Part-I)]

SHEFALI SINGH, Under Secy., Tax Policy and Legislation

**Note :** The principal rules were published *vide* notification S.O. 969(E), dated the 26<sup>th</sup> March, 1962 and last amended *vide* notification GSR 612(E), dated the 02<sup>nd</sup> September, 2021.