

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

NOTIFICATION

New Delhi, the 24th September, 2021

INCOME-TAX

G.S.R. 661(E).—In exercise of the powers conferred by sub-section (2) of section 92CB 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 the Income-tax Rules, 1962, namely:—

1. **Short title and commencement.** - (1) These rules may be called the Income-tax (30th Amendment) Rules, 2021.
- (2) They shall be deemed to have come into force from the 1st day of April, 2021.
2. In the Income-tax Rules, 1962, in rule 10TD, in sub-rule (3B), for the words and figures “assessment year 2020-21”, the words and figures “assessment years 2020-21 and 2021-22” shall be substituted.

[Notification No. 117/2021/F. No. 370142/44/2021-TPL]

NEHA SAHAY, Under Secy. (Tax Policy and Legislation)

Explanatory Memorandum : It is hereby certified that no person is being adversely affected by giving retrospective effect to these rules.

Note : The principal rules were published in the Gazette of India, Extraordinary, Part-II, section-3, sub-section (ii) *vide* number S.O. 969 (E) dated the 26th March, 1962 and were last amended *vide* notification number GSR 627 (E) dated the 13th September, 2021.