

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

New Delhi, the 5th April, 2021

Income-tax

G.S.R 250(E).—In exercise of the powers conferred by sub-section (1) and sub-section (4) of section 92D and sub-section (8) of section 286 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 (9th Amendment) Rules, 2021.
(2) They shall come into force on the 1st day of April, 2021.
2. In the Income-tax Rules, 1962 (hereinafter referred to as the principal rules), in rule 10DA,—
 - (a) in sub-rule (2), for the word “Commissioner”, the word “Director” shall be substituted;
 - (b) in sub-rule (4), —

- (i) for the words “constituent entities resident in India of an international group” the words, brackets and figure “constituent entities of an international group required to file the information and document under sub-rule (2),” shall be substituted;
- (ii) in clause (b), for the word “Commissioner”, the word “Director” shall be substituted.
3. In the principal rules, in rule 10DB, –
- (a) for sub-rule (1) the following sub-rule shall be substituted, namely: –
- “(1) The income-tax authority for the purposes of section 286 shall be the Joint Director as may be designated by the Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems), as the case may be.”;
- (b) in sub-rule (6), for the words “five thousand five hundred” the words “six thousand four hundred” shall be substituted.
4. In the principal rules, in the Appendix II, in Form No. 3CEAB, in the heading, the words “, resident in India,” shall be omitted.

[Notification No. 31/2021 / F.No.370142/19/2019-TPL]

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

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

Note. The principal rules were published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii) vide notification number S.O. 969(E), dated the 26th March, 1962 and was last amended *vide* notification number G.S.R 246(E), dated 1st April, 2021.