

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

New Delhi, the 27th July, 2021

G.S.R. 509(E).—In exercise of the powers conferred by section 139 and section 148 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 (20th 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, in rule 12,—

(a) in sub-rule (1), in the opening portion, for the words, brackets and figures “or sub-section (1) of section 148”, the words and figures “or section 148” shall be substituted;

(b) in sub-rule (5), for the figure “2019”, the figure “2020” shall be substituted.

[Notification No. 82 /2021/F. No. 370142/29/2021-TPL]

SHEFALI SINGH, Under Secy., Tax Policy and Legislation

Note : The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (ii), *vide* number S.O. 969(E), dated the 26th March, 1962 and last amended *vide* notification GSR 472(E), dated the 07th July, 2021.