

**F. No. 370142/14/2022-TPL  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Direct Taxes  
(TPL Division)  
\*\*\***

**New Delhi, dated 30<sup>th</sup> March, 2022**

**ORDER**

**Sub.: Specified date for the purposes of proviso to sub-rule (2) to rule 114AAA of the  
Income-tax Rules, 1962 – reg.**

The Board hereby specifies the 1<sup>st</sup> day of April, 2023, as the specified date for the purpose of the proviso to sub-rule (2) of rule 114AAA of the Income-tax Rules, 1962.

*Shefali*  
30.3.2022

**Shefali Singh  
Under Secretary (TPL-IV)**