

**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 (30<sup>th</sup> Amendment) Rules, 2021.
- (2) They shall be deemed to have come into force from the 1<sup>st</sup> 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 26<sup>th</sup> March, 1962 and were last amended *vide* notification number GSR 627 (E) dated the 13<sup>th</sup> September, 2021.