

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

**NOTIFICATION**

New Delhi, the 9th August, 2023

**INCOME-TAX**

**G.S.R. 595(E).**—In exercise of the powers conferred by section 295 read with sub-section (2) of section 92CB 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 (Fifteenth Amendment) Rules, 2023.

(2) They shall deemed to have come into force from the 1<sup>st</sup> day of April 2023.

2. In the Income-tax Rules, 1962, in rule 10TD, in sub-rule (3B), for the words and figures “assessment years 2020-21, 2021-22 and 2022-23”, the words and figures “assessment years 2020-21, 2021-22, 2022-23 and 2023-24” shall be substituted.

[Notification No. 58/2023/ F. No. 370142/26/2023-TPL]

SOURABH JAIN, Under Secy.

**Explanatory Memorandum:** This amendment is effective from 1<sup>st</sup> day of April, 2023 and applies to assessment year 2023-24 relevant to previous year 2022-23. Accordingly, 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 G.S.R. 579 (E), dated 1<sup>st</sup> August, 2023.