

**MINISTRY OF FINANCE**  
**(Department of Revenue)**  
**(Central Board of Direct Taxes)**

**NOTIFICATION**

New Delhi, the 22nd October, 2020.

**G.S.R. 664(E).**—In exercise of the powers conferred by sub-section (1) of 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 (23<sup>rd</sup> Amendment) Rules, 2020.  
(2) They shall come into force from the 1<sup>st</sup> day of April, 2021.
2. In the Income-tax Rules, 1962, in rule 67, in sub-rule (2), –
  - (i) in the fifth proviso, for the letters “AA”, the letter “A” shall be substituted;
  - (ii) in the eighth proviso, for the letters, “AA”, the letter “A” shall be substituted; and
  - (iii) in the eleventh proviso, for the letters, “AA” occurring at both the places, the letter “A” shall be substituted.

[Notification No. 84/2020/F. No. 370149/76/2019-TPL]

GUDRUN NEHAR, Director (TPL-II)

**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 26th March, 1962 and last amended vide notification number G.S.R No.610 (E) dated 1<sup>st</sup> October, 2020.

**Explanatory Memorandum**

**Notification No.84 /2020, dated 22 October, 2020**

Vide Notification No. 84 /2020, dated 22 October, 2020, Rule 67 of the Income-tax Rules, 1962 has been amended. The said amendment shall be effective from Assessment Year 2021-22 and subsequent years.