

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

NOTIFICATION

New Delhi, the 9th March, 2021

INCOME-TAX

G.S.R. 162(E).—In exercise of the powers conferred by clause (m) of sub-section (3) of section 9A 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 (2nd Amendment) Rules, 2021.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Income-tax Rules, 1962, in rule 10V, in sub-rule (12), after the second proviso and before the Explanation, the following provisos shall be inserted, namely:-

“Provided also that the provisions of sub-rules (3) to (12) of rule 10VA shall, *mutatis mutandis*, apply to the application made under the second proviso as they apply to application made under sub-rule (2) of the said rule:

Provided also that the provisions of sub-rule (3) of rule 10VA shall not apply to an application made under the second proviso, if it is for the previous year beginning on the 1st day of April, 2021, and made on or before the 1st day of February, 2021.”.

[Notification No. 13/2021/ F. No. 142/15/2015-TPL]

VIPUL AGARWAL, Director (Tax Policy and Legislation Division)

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 were last amended *vide* notification number G.S.R. 155(E) dated the 5th March, 2021.