

Notifications
Direct Taxes
Notification No. 05/2023
Dated 10th February 2023

The Central Board of Direct Taxes hereby makes Second Amendment to Income tax Rules 2023

G.S.R 95(E).—In exercise of the powers conferred by section 139 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 (Second Amendment) Rules, 2023.

(2) They shall come into force with effect from 1st day of April, 2023.
2. In the Income-tax Rules, 1962, in Appendix-II, for Form ITR-7, the following Form shall be substituted,

The detailed new forms are available in

<https://incometaxindia.gov.in/communications/notification/notification-5-2023.pdf>