

**Notifications**  
**Direct Taxes**  
**Notification No. 04/2023**  
**Dated 10<sup>th</sup> February 2023**

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

G.S.R 91(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 (First Amendment) Rules, 2023.

(2) They shall come into force with effect from the 1st day of April, 2023.

2. In the Income-tax Rules, 1962 (hereinafter referred to as the principal rules), in rule 12,- (a) in sub-rule (1), in the opening portion, for the figures “2022”, the figures “2023” shall be substituted. (b) in sub-rule (5), for the figures “2021”, the figures “2022” shall be substituted.

The government makes further changes in the forms so as to include 2023 in the forms.

The detailed new forms are available in

<https://incometaxindia.gov.in/communications/notification/notification-4-2023.pdf>