

Notifications

Direct Tax

Notification No. 58/2023

Dated 9th August 2023

The Central Government makes Fifteenth amendment to the income tax Act.

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 1st 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.

The notification shall be effective from 1st April 2023.

For more details, please follow

<https://incometaxindia.gov.in/communications/notification/notification-58-2023.pdf>