

Notification No. 109/2021

Income Tax Rule 12F

Dated – 13th September, 2021

CBDT notified Income Tax Rule 12F. Prescribed income Tax authority under second proviso to clause (i) of sub-section (1) of section 142.

For more details, please follow:

<https://incometaxindia.gov.in/communications/notification/notification-no-109-2021.pdf>