

Notification No. 117/2021

Income-tax (30th Amendment) Rules, 2021

Dated – 24th September, 2021

CBDT has made the following rules further to amend the Income-tax Rules, 1962 and this shall be deemed to have come into force from the 1st April, 2021. In the Income-tax Rules, 1962, in rule 10TD, in sub-rule (3B), for the words and figures “assessment year 2020-21”, the words and figures “assessment years 2020-21 and 2021-22” shall be substituted.

For more details, please follow:

<https://incometaxindia.gov.in/communications/notification/notification-117-2021.pdf>