

Notification No. 82/2021

Income Tax (20th Amendment) Rules, 2021

Dated – 27th July, 2021

CBDT has once again amended Rule 12 of Income Tax Rules related to ITR Filing vide Notification No. 82/2021-Income Tax. This rule may be called the Income-tax (20th Amendment) Rules, 2021.

Amendments are as follows:

- (a) in sub-rule (1), in the opening portion, for the words, brackets and figures “or sub-section (1) of section 148”, the words and figures “or section 148” shall be substituted;
- (b) in sub-rule (5), for the figure “2019”, the figure “2020” shall be substituted.

For more details, please follow:

https://www.incometaxindia.gov.in/communications/notification/notification_82_2021.pdf