

**Notification No. 93/2021**

**Income Tax Amendment (24<sup>th</sup> Amendment), Rules, 2021**

**Dated – 18<sup>th</sup> August, 2021**

CBDT notified Two new Income Tax Rules by issuing Notification, i.e. Rule 12AA. Prescribed person for the purposes of clause (c) and clause (cd) of section 140 and Rule 51B.

For more details, please follow:

[https://www.incometaxindia.gov.in/communications/notification/notification\\_93\\_2021.pdf](https://www.incometaxindia.gov.in/communications/notification/notification_93_2021.pdf)