

Notification No. 11/2021

Income-tax (1st Amendment) Rules, 2021

Dated – 5th March, 2021

CBDT has made the rules to amend the Income-tax Rules, 1962. In the Income-tax Rules, 1962, after the rule 3A, the rule shall be inserted as **“3B. Annual accretion referred to in the sub-clause (viii) of clause (2) of section 17 of the Act”**

It shall come into force from the 1st April, 2021.

For more details, please follow:

https://incometaxindia.gov.in/communications/notification/notification_no_11_2021.pdf