

**Notification No. 13/2021**

**Income-tax (2nd Amendment) Rules, 2021**

**Dated – 9<sup>th</sup> March, 2021**

CBDT has made the following rules further to amend the Income-tax Rules, 1962. These rules may be called the Income Tax (2nd Amendment) Rules, 2021.

In rule 10V of sub-rule (12) of in the Income-tax Rules, 1962, after the second proviso and before the Explanation, the following provisos shall be inserted:

Provided also that the provisions of sub-rules (3) to (12) of rule 10VA shall, mutatis mutandis, apply to the application made under the second proviso as they apply to application made under sub rule (2) of the said rule.

Provided also that the provisions of sub-rule (3) of rule 10VA shall not apply to an application made under the second proviso, if it is for the previous year beginning on the 1st day of April, 2021, and made on or before the 1st day of February, 2021.

For more details, please follow:

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