

Notification No. 132/2021

Income-tax (32nd Amendment), Rules, 2021

Dated – 23rd November, 2021

CBDT notified revised Form No. 52A Statement to be furnished to the Assessing Officer under section 285B of the Income Tax Act, 1961, in respect of production of a cinematograph film under Rule 121A of Income Tax Rules, 1962.

For more details, please follow:

<https://incometaxindia.gov.in/communications/notification/notification-132-2021.pdf>