

Notification No. 28/2021

Income-tax (Eighth Amendment) Rules, 2021

Dated – 1st April, 2021

In the Income-tax Rules, 1962, in rule 6G, after sub-rule (2), the following sub-rule has inserted.

The report of audit furnished under this rule may be revised by the person by getting revised report of audit from an accountant, duly signed and verified by such accountant, and furnish it before the end of the relevant assessment year for which the report pertains, if there is payment by such person after furnishing of report under sub-rule (1) and (2) which necessitates recalculation of disallowance under section 40 or section 43B.

For more details, please follow:

https://www.incometaxindia.gov.in/communications/notification/notification_28_2021.pdf