

**MINISTRY OF FINANCE**

**(Department of Revenue)**

(CENTRAL BOARD OF DIRECT TAXES)

**NOTIFICATION**

New Delhi, the 22nd August, 2022

**INCOME-TAX**

**G.S.R. 647(E).**—In exercise of the powers conferred by sub-section (2) of section 115TD read with section 295, of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:-

1. Short title and commencement.—(1) These rules may be called the Income-tax (Twenty Eighth Amendment) Rules, 2022.

(2) They shall come into force from the date of its publication in the Official Gazette.

2. In the Income-tax Rules, 1962, in rule 17CB,—

(i) for the words “trust or institution” wherever they occur, the words “specified person” shall be substituted;

(ii) in *Explanation*, after clause (h), the following clause shall be inserted, namely:-

‘(ha) “specified person” shall have the same meaning as assigned to it in clause (ia) of the *Explanation* to section 115TD;’.

[Notification No. 101/2022/F.No. 370142/37/2022-TPL]

NEHA SAHAY, Under Secy.

**Note:** The principal rules were published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii) *vide* number S.O. 969 (E) dated the 26th March, 1962 and last amended *vide* notification number G.S.R 636(E) dated 18th August, 2022.