

**MINISTRY OF FINANCE**  
**(Department of Revenue)**  
(CENTRAL BOARD OF DIRECT TAXES)

**NOTIFICATION**

New Delhi, the 4th June, 2024

**(INCOME-TAX)**

**G. S. R. 309(E).**—In exercise of the powers conferred by section 295 read with sub-section (3) of section 200 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:—

1. (1) These rules may be called the Income-tax (Sixth Amendment) Rules, 2024.

(2) They shall come into force on the 1<sup>st</sup> day of July, 2024.

2. In the Income-tax Rules, 1962, in Form No. 27Q, in the Annexure, under the heading “Verification”, in the Notes, after Note No. 7, the following Note shall be inserted, namely:—

‘7A. Write “P” if lower deduction or no deduction is in view of notification issued under sub-section (1F) of section 197A.’.

[Notification No. 48/2024/F. No 370142/11/2024-TPL]

KHUSHBOO LATHER, Under Secy.

**Note:** The Income-tax Rules, 1962 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 were last amended *vide* notification number G.S.R. 233 (E), dated the 27<sup>th</sup> March , 2024.