

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 29th March, 2022

INCOME-TAX

G.S.R. 229(E).—In exercise of the powers conferred by sections 139AA and 234H 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 (Third Amendment) Rules, 2022.

(2) They shall come into force from the 1st day of April, 2022.

2. In the Income-tax Rules, 1962 (herein after referred to as principal rules), in rule 114, after sub-rule 5, the following sub-rule shall be inserted, namely: —

“(5A) Every person who, in accordance with the provisions of sub-section (2) of section 139AA, is required to intimate his Aadhaar number to the prescribed authority in the prescribed form and manner, fails to do so by the date referred to in the said sub-section, shall, at the time of subsequent intimation of his Aadhaar number to the prescribed authority, be liable to pay, by way of fee, an amount equal to, —

(a) five hundred rupees, in a case where such intimation is made within three months from the date referred to in sub-section (2) of section 139AA; and

(b) one thousand rupees, in all other cases.”.

3. In the Principal rules, in rule 114AAA, —

(a) in sub-rule(1), for the figures “2020”, the figures “2022” shall be substituted;

(b) after sub-rule (2), the following proviso shall be inserted, namely:-

“Provided that the provisions of this sub-rule shall have effect from the date specified by the Board.”;
(c) in sub-rule (3), for the figures “2020”, the figures, words and letter ‘2022, after payment of fee in accordance with sub-rule (5A) of rule 114,’ shall be substituted.

[Notification No. 17/2022/F. No. 370142/14/2022-TPL]

SHEFALI SINGH, Under Secy. Tax Policy and Legislation

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 by the Income-tax (2nd Amendment) Rules, 2022, *vide* notification number G.S.R. 24(E) dated 18th January, 2022.