

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

**NOTIFICATION**

New Delhi, the 17th June, 2022

**INCOME-TAX**

**G.S.R. 458(E).**—In exercise of the powers conferred by section 295 read with sub-section (2) of section 92CB 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 (18th Amendment) Rules, 2022.  
(2) They shall be deemed to have come into force from the 1st day of April, 2022.
2. In the Income-tax Rules, 1962, in rule 10TD, in sub-rule (3B), for the words and figures “assessment years 2020-21 and 2021-22”, the words and figures “assessment years 2020-21, 2021-22 and 2022-23” shall be substituted.

[Notification No. 66 /2022/F. No. 370142/26/2022-TPL]

NEHA SAHAY, Under Secy.

**Explanatory Memorandum :** This amendment is effective from 1st day of April, 2022 and applies to assessment year 2022 -2023 relevant to previous year 2021-2022. Accordingly, it is hereby certified that no person is being adversely affected by giving retrospective effect to these rules.

**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 were last amended vide notification number G.S.R. 455 (E), dated the 16th June, 2022.