

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

**NOTIFICATION**

New Delhi, 30th May, 2023

**INCOME-TAX**

**G.S.R. 399(E).**—In exercise of the powers conferred by clauses (i), (ii), (iii) and (iv) of the first proviso to sub-section (5) of section 80G and the third proviso to sub-section (5) of section 80G 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 (7<sup>th</sup> Amendment) Rules, 2023.

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

2. In the Income-tax Rules, 1962, in rule 11AA, for sub-rule (7), the following sub-rule shall be substituted, namely:-

“(7) In case of an application made under clause (iv) of the first proviso to sub-section (5) of section 80G of the Act, the provisional approval shall be effective from the assessment year relevant to the previous year in which such application is made.”.

[Notification No. 34/2023/ F. No. 370142/13/2023-TPL]

VIPUL AGARWAL, Director (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 26<sup>th</sup> March, 1962 and were last amended vide notification number G.S.R. 396 (E) dated 29<sup>th</sup> May, 2023.