

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

**NOTIFICATION**

New Delhi, the 13th September, 2021

**G.S.R. 627(E).**—In exercise of the powers conferred by second proviso to clause (i) sub-section (1) of section 142 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 Income-tax Rules, 1962, namely:-

1. **Short title and commencement.**- (1) These rules may be called the Income-tax (29<sup>th</sup> Amendment) Rules, 2021.

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

2. In the Income-tax Rules, 1962, after rule 12E, the following rule shall be inserted, namely:-

**“12F. Prescribed income- tax authority under second proviso to clause (i) of sub-section (1) of section 142.-** The prescribed income-tax authority under second proviso to clause (i) of sub-section (1) of section 142 shall be an income-tax authority not below the rank of Income-tax Officer who has been authorised by the Central Board of Direct Taxes to act as such authority for the purposes of that clause.”

[Notification No. 109/2021/F. No. 370142/27/2021-TPL (Part I)]

SHEFALI SINGH, Under Secy., Tax Policy and Legislation

**Note :** The principal rules were published *vide* notification S.O. 969(E), dated the 26th March, 1962 and last amended *vide* notification GSR 623(E), dated the 10th September, 2021.