

MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
(CENTRAL BOARD OF DIRECT TAXES)
NOTIFICATION

New Delhi, the 31st May, 2022

INCOME-TAX

G.S.R. 404(E).—In exercise of the powers conferred by sub-section (1) of section 245W 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) This rule may be called the Income-tax (Sixteenth Amendment) Rules, 2022.

(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 44F, the following rule shall be inserted, namely:—

“44FA. Form and manner of filing appeal to the High Court on ruling pronounced or order passed by the Board for Advance Rulings under sub-section (1) of section 245W.— The form and manner of filing appeal to the High Court under sub-section (1) of section 245W of the Act against a ruling pronounced or order passed by the Board for Advance Rulings by the assessee, or the Assessing Officer on the directions of the Principal Commissioner or Commissioner, shall be the same as provided in the applicable procedure laid down by the jurisdictional High Court for filing an appeal to the High Court.”.

[F. No. 57/2022/ F. No. 370142/31/2021-TPL(Part III)]

SHEFALI SINGH, Under Secy.

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 26th March, 1962 and were last amended vide notification number GSR 346(E) dated 10th May, 2022.