

Income-tax Act, 1961

(All Notifications w.e.f. 09.06.2021)

A/w

Taxation Laws (Amendment) Act, 2021

- (ख) क्रियाकलाप एवं निर्दिष्ट आय की प्रकृति पूरे वित्तीय वर्ष के दौरान अपरिवर्तित रहेगी, एवं
- (ग) आयकर अधिनियम 1961 की धारा 139 की उपधारा (4ग) के वाक्य (छ) के प्रावधानों के अनुसार आय का रिटर्न फाईल करेगा।
- (घ) रिटर्न के साथ ऑडिट रिपोर्ट, आयकर अधिनियम, 1961 की धारा 288(2) में उपलब्ध स्पष्टीकरण के आधार पर लेखाकार द्वारा विधिवत सत्यापित करने के साथ चार्टर्ड एकाउण्टेन्ट द्वारा एक प्रमाण पत्र की उपरोक्त शर्तें संतोषजनक हैं।

3. यह अधिसूचना वित्तीय वर्षों 2020-21, 2021-22, 2022-23, 2023-24, 2024-25 और 2025-26 के संबंध में लागू होंगी।

[अधिसूचना सं. 72/2021/फा. सं.300196/15/2020-आईटी-1]

प्रज्ञा पारमिता, निदेशक

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 9th June, 2021

S.O. 2246(E).—In exercise of the powers conferred by clause (46) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies for the purposes of the said clause, 'Competition Commission of India' (PAN AAAGC0012M), a Commission established under sub-section (1) of Section 7 of the Competition Act, 2002 (12 of 2003), in respect of the following specified income arising to the said Commission, namely:-

- (a) Amount received in the form of Government grants;
 - (b) Fee received under the Competition Act, 2002; and
 - (c) Interest income accrued on (a) and (b) above.
2. This notification shall be effective subject to the conditions that Competition Commission of India, -
- (a) shall not engage in any commercial activity;
 - (b) activities and the nature of the specified income shall remain unchanged throughout the financial years; and
 - (c) shall file return of income in accordance with the provision of clause (g) of sub-section (4C) of section 139 of the Income-tax Act, 1961.
 - (d) shall file the Audit report along with the Return, duly verified by the accountant as provided in explanation to section 288(2) of the Income-tax Act, 1961 along with a certificate from the chartered accountant that the above conditions are satisfied.
3. This notification shall apply with respect to the financial years 2021-2022, 2022-2023, 2023-2024, 2024-2025 and 2025-2026.

[Notification No. 72 /2021/F. No.300196/15/2020-ITA-I]

PRAJNA PARAMITA, Director,

सारणी

क्रम सं.	वित्तीय वर्ष	लागत मुद्रा स्फीति सूचकांक
(1)	(2)	(3)
“21	2021-22	317”

3. यह अधिसूचना 1 अप्रैल, 2022 से प्रभावी होगी और तदनुसार निर्धारण वर्ष 2022-2023 और पश्चातवर्ती वर्षों के संबंध में लागू होगी।

[अधिसूचना सं. 73/2021/फा. सं. 370142/10/2021-टीपीएल]

कमलेश चंद्र वाष्णेय, संयुक्त सचिव (कर नीति और विधान)

टिप्पण : मूल नियम, भारत के राजपत्र, असाधारण, भाग II, खंड 3, उपखंड (ii) में अधिसूचना सं. का.आ. 1790(अ) तारीख 5 जून, 2017 द्वारा प्रकाशित किए गए थे और उनका अंतिम संशोधन अधिसूचना सं. का.आ. 1879(अ) तारीख 12 जून, 2020 द्वारा किया गया।

MINISTRY OF FINANCE

(Department Of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 15th June, 2021

INCOME-TAX

S.O. 2336(E).— In exercise of the powers conferred by clause (v) of the *Explanation* to section 48 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), Central Board of Direct Taxes, published in the Gazette of India, Extraordinary, *vide* number S.O. 1790(E), dated the 5th June, 2017, namely:-

2. In the said notification, in the Table, after serial number 20, the following serial number and entries relating thereto, shall be inserted, namely:-

TABLE

Sl. No.	Financial Year	Cost Inflation Index
(1)	(2)	(3)
“ 21	2021-2022	317”.

3. This notification shall come into force with effect from 1st day of April, 2022 and shall accordingly apply to the Assessment Year 2022-2023 and subsequent years.

[Notification No. 73/ 2021/F.No.370142/10/2021-TPL]

KAMLESH CHANDRA VARSHNEY, Jt. Secy. (Tax Policy and Legislation)

Note:- The principal notification was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii), *vide* number S.O.1790(E) dated 5th June, 2017 and was last amended *vide* S.O. 1879 (E) dated 12th June, 2020.

**Government of India
Ministry of Finance
Central Board of Direct Taxes
Directorate of Income Tax (Systems)**

Notification No. 01 of 2021

New Delhi, 22nd June, 2021

Compliance Check Functionality for Section 206AB & 206CCA of Income-tax Act 1961

Section 206AB and 206CCA inserted in the Income-tax Act, 1961 (effective from 1st July 2021), imposed higher TDS/TCS rate on the "Specified Persons" defined as under,

"For the purposes of this section "specified person" means a person who has not filed the returns of income for both of the two assessment years relevant to the two previous years immediately prior to the previous year in which tax is required to be collected, for which the time limit of filing return of income under sub-section (1) of section 139 has expired; and the aggregate of tax deducted at source and tax collected at source in his case is rupees fifty thousand or more in each of these two previous years.

Provided that the specified person shall not include a non-resident who does not have a permanent establishment in India.

Explanation.—For the purposes of this sub-section, the expression "permanent establishment" includes a fixed place of business through which the business of the enterprise is wholly or partly carried on."

2. To facilitate Tax Deductors and Collectors in identification of Specified Persons as defined in sections 206AB and 206CCA, the Central Board of Direct Taxes ("CBDT"), in exercise of powers conferred under section 138(1)(a)(i) of Income-tax Act, 1961 (Act), has issued Order via F.No. 225/67/2021/ITA.II dated 21.06.2021, directing that Director General of Income-tax (Systems), New Delhi shall be the specified income-tax authority for furnishing information to the "Tax Deductor/Tax Collector", having registered in the reporting portal of the Project Insight through valid TAN, to identify the 'Specified Persons' for the purposes of section 206AB and 206CCA of the Act through the functionality "Compliance Check for Section 206AB& 206CCA".

3. Income Tax Department has released a new functionality "Compliance Check for Section 206AB & 206CCA" to facilitate tax deductors/collectors to verify if a person is a "Specified Person" as per section 206AB & 206CCA. This functionality is made available through (<https://report.insight.gov.in>) of Income-tax Department. Kindly refer to CBDT Circular

No. 11 of 2021 dated 21.06.2021 regarding use of functionality under section 206AB and 206CCA of the Income-tax Act, 1961.

4. The following procedure is laid down for sharing of information with tax deductors/collectors:

a) **Registration:** Tax Deductors and Collectors can register on the Reporting Portal by logging in to e-filing portal (<http://www.incometax.gov.in/>) using e-filing login credential of TAN and clicking on the link "Reporting Portal" which is available under "Pending Actions" Tab of the e-filing Portal. After being redirected to the Reporting Portal, the tax deductor/collector needs to select Compliance Check (Tax Deductor & Collector) under Form Type. The details of the principal officer also need to be provided by clicking on "Add Principal Officer" button. The principal officer is the authorized person of the tax deductor/collector to use the Compliance Check functionality on reporting portal. After submission of registration request, email notification will be shared with the Principal Officer along with ITDREIN details and login credentials.

b) **Accessing the Compliance Check functionality:** Principal Officers of the entities (Tax Deductors & Collectors) which are registered with the Reporting Portal through TAN shall be able to use the functionality after login into the Reporting Portal using their credentials. After successfully logging in, link to the functionality "Compliance Check for Section 206AB & 206CCA" will appear on the home page of the Reporting Portal.

c) **Using "PAN Search" mode:** Under the "Compliance Check for Section 206AB & 206CCA" page, "PAN Search" tab may be selected to access the functionality in PAN Search mode. In this mode single valid PAN along with captcha can be entered at a time and output will be available with following fields,

- **Financial Year:** Current Financial Year
- **PAN:** As provided in the input.
- **Name:** Masked name of the Person (as per PAN).
- **PAN Allotment date:** Date of allotment of PAN.
- **PAN-Aadhaar Link Status:** Status of PAN-Aadhaar linking for individual PAN holders as on date. The response options are Linked (PAN and Aadhaar are linked), Not Linked (PAN & Aadhaar are not linked), Exempt (PAN is exempted from PAN-Aadhaar linking requirements as per Department of Revenue Notification No. 37/2017 dated 11th May 2017) or Not-Applicable (PAN belongs to non-individual person).
- **Specified Person u/s 206AB & 206CCA:** The response options are Yes (PAN is a specified person as per section 206AB/206CCA as on date) or No (PAN is not a specified person as per section 206AB/206CCA as on date).


Output will also provide the date on which the "Specified Person" status as per section 206AB and 206CCA is determined.

d) Using "Bulk Search" mode: Under the "Compliance Check for Section 206AB & 206CCA" functionality page, "Bulk Search" tab may be selected to access the functionality in Bulk Search mode. This mode involves following steps:

- i Preparing request (input) file containing PANs:** Under the "Bulk Search" page, CSV Template to enter PANs details may be downloaded by clicking on "Download CSV template" button. PANs for which "Specified Person" status is required may be entered in the downloaded CSV template. The current limit in the number of PANs in a single file is 10,000.
- ii Uploading the input CSV file:** Input CSV file may be uploaded by clicking on Upload CSV button. Uploaded file will start reflecting with **Uploaded** status.
- iii Downloading the output CSV file:** After processing, CSV file containing "Specified Person" status as per section 206AB & 206CCA of the entered PANs will be available for download and "Status" will change to **Available**. Output CSV file will contain PAN, Masked Name, Specified Person Status as per section 206AB & 206CCA, PAN-Aadhar Link status and other details as mentioned in paragraph c) above. After downloading of the file, the status will change to **Downloaded**. The download link will expire and status will change to **Expired** after specified time (presently 24 hours of availability of the file).

5. For any further assistance, Tax Deductors & Collectors can refer to Quick Reference Guide on Compliance Check for Section 206AB & 206CCA and Frequently Asked Questions (FAQ) available under "Resources" section of Reporting Portal. They can also navigate to the "Help" section of Reporting Portal for submitting query or to get a call back from Customer Care Team of Income-tax Department. Customer Care Team of Income-tax Department can also be reached by calling on its Toll Free number 1800 103 4215 for any assistance.

6. This issues with the approval of CBDT.



(Sanjeev Singh)

ADG(Systems)-2 CBDT

Copy to:

1. PPS to the Chairman and Members, CBDT, North Block, New Delhi.
2. DGIT (Systems)
3. TPL and ITA Divisions of CBDT.
4. Web Manager, "incometaxindia.gov.in" for hosting on the website.
5. Database cell for uploading on www.irsofficersonline.gov.in and in DGIT (S) Corner.
6. ITBA publisher for uploading on ITBA portal.



ADG(Systems)-2 CBDT

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

NOTIFICATION

New Delhi, the 25th June, 2021

S.O. 2580(E).—In exercise of the powers conferred by sub-section (1) of section 3 of the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 (38 of 2020) (hereinafter referred to as the said Act), and in partial modification of the notifications of the Government of India in the Ministry of Finance, (Department of Revenue) No. 93/2020 dated the 31st December, 2020, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii), *vide* number S.O. 4805(E), dated the 31st December, 2020 and No. 10/2021 dated the 27th February, 2021, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii), *vide* number S.O. 966(E) dated the 27th February, 2021 and No. 20/2021 dated the 31st March, 2021, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii), *vide* number S.O. 1432(E) dated the 31st March, 2021 and No. 38/2021 dated 27th April, 2021, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii), *vide* number S.O. 1703(E) dated the 27th April, 2021, (hereinafter referred to as the said notifications), the Central Government hereby specifies for the purpose of sub-section (1) of section 3 of the said Act, that, —

(A) where the specified Act is the Income-tax Act, 1961 (43 of 1961) (hereinafter referred to as the Income-tax Act) and,—

(i) the completion of any action, referred to in clause (a) of sub-section (1) of section 3 of the said Act, relates to passing of any order , -

(a) for assessment or reassessment under the Income-tax Act, and the time limit for completion of such action under section 153 or section 153B thereof, expires on the 30th day of June, 2021 due to its extension by the said notifications, such time limit shall further stand extended to the 30th day of September, 2021;

(b) for imposition of penalty under Chapter XXI of the Income-tax Act,—

(i) the 29th day of September, 2021 shall be the end date of the period during which the time limit specified in, or prescribed or notified under, the Income-tax Act falls for the completion of such action; and

(ii) the 30th day of September, 2021 shall be the end date to which the time limit for completion of such action shall stand extended;

(ii) the compliance of any action, referred to in clause (b) of sub-section (1) of section 3 of the said Act, relates to intimation of Aadhaar number to the prescribed authority under sub-section (2) of section 139AA of the Income-tax Act, the time-limit for such the compliance of such action shall stand extended to the 30th day of September, 2021;

(B) where the specified Act is the Chapter VIII of the Finance Act, 2016 (28 of 2016) (hereinafter referred to as the Finance Act) and the completion of any action, referred to in clause (a) of sub-section (1) of section 3 of the said Act, relates to sending an intimation under sub-section (1) of section 168 of the Finance Act, and the time limit for completion of such action expires on the 30th June, 2021 due to its extension by the said notifications, such time limit shall further stand extended to the 30th day of September, 2021.

[Notification No. 74/2021/ F. No. 370142/35/2020-TPL]

SHEFALI SINGH, Under Secy., Tax Policy and Legislation Division

Note : The principal notification was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii) *vide* S.O. No. 4805(E) dated 31st December, 2020 and was last amended *vide* S.O. 1703(E) dated 27th April, 2021.



भारत का राजपत्र The Gazette of India

सी.जी.-डी.एल.-अ.-12072021-228234
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असाधारण
EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (ii)
PART II—Section 3—Sub-section (ii)

प्राधिकार से प्रकाशित
PUBLISHED BY AUTHORITY

सं. 2569]

नई दिल्ली, सोमवार, जुलाई 12, 2021/आषाढ़ 21, 1943

No. 2569]

NEW DELHI, MONDAY, JULY 12, 2021/ASHADHA 21, 1943

वित्त मंत्रालय
राजस्व विभाग
(केंद्रीय प्रत्यक्ष कर बोर्ड)
अधिसूचना
नई दिल्ली, 9 जुलाई, 2021

का.आ. 2774(अ).—आयकर अधिनियम, 1961 (1961 का 43) की धारा 10 के खंड (46) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्र सरकार एतद्वारा, 'हरियाणा बिल्डिंग एंड अदर कंस्ट्रक्शन वर्कर्स वेलफेयर बोर्ड' (पैन-एएएटीएच6995एच) जो हरियाणा सरकार द्वारा गठित एक बोर्ड है, को उक्त बोर्ड को उद्भूत होने वाली निम्नलिखित विनिर्दिष्ट आय के संबंध में उक्त खंड के प्रयोजनार्थ अधिसूचित करती है, नामतः—

- (क) 'हरियाणा बिल्डिंग एंड अदर कंस्ट्रक्शन वर्कर्स वेलफेयर बोर्ड' के साथ पंजीकृत लाभग्राहियों के रूप में कंस्ट्रक्शन वर्कर्स से एकत्र पंजीयन शुल्क एवं वार्षिक शुल्क अंशदान;
- (ख) बिल्डिंग एंड अदर कंस्ट्रक्शन वर्कर्स वेलफेयर उपशुल्क अधिनियम, 1996(1996 का 28) तथा उसके अंतर्गत नियमों के अधीन एकत्र उपशुल्क के आगम; तथा
- (ग) निवेश से प्राप्त ब्याज आय।

2. यह अधिसूचना इन शर्तों के अधीन प्रभावी होगी कि हरियाणा बिल्डिंग एंड अदर कंस्ट्रक्शन वर्कर्स वेलफेयर बोर्ड, —
- (क) किसी वाणिज्यिक कार्यकलाप में व्यस्त नहीं होगा;
- (ख) कार्यकलाप तथा विनिर्दिष्ट आय की प्रकृति पूरे वित्त वर्ष अपरिवर्तित रहेगी; तथा
- (ग) आयकर अधिनियम, 1961 की धारा 139 की उपधारा(4ग) के खंड (छ) के प्रावधानों के अनुसार आय की विवरणी दाखिल करेगा;
- (घ) सनदी लेखाकार से एक प्रमाण पत्र सहित कि उपर्युक्त शर्तें पूरी कर ली गई हैं, आयकर अधिनियम, 1961 की धारा 288(2) के स्पष्टीकरण में यथा प्रावधानित लेखाकार द्वारा विधिवत सत्यापित विवरणी के साथ एक लेखापरीक्षा रिपोर्ट दाखिल करेगा।
3. इस अधिसूचना को वित्त वर्ष 2020-21 में 01.06.2020 से 31.03.2021 तक की अवधि के लिए लागू किया गया समझा जाएगा तथा वित्त वर्ष 2021-2022, 2022-2023, 2023-2024 तथा 2024-2025 से लागू होगी।

[अधिसूचना सं. 78 /2021 फा.सं. 300196/5/2018-आईटीए-1]

प्रज्ञा पारमिता, निदेशक

स्पष्टीकरण ज्ञापन

प्रमाणित किया जाता है कि उक्त अधिसूचना को पिछले प्रभाव से लागू करने से किसी भी व्यक्ति पर प्रतिकूल प्रभाव नहीं पड़ रहा है।

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 9th July, 2021

S.O. 2774(E).—In exercise of the powers conferred by clause (46) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies for the purposes of the said clause, 'Haryana Building and Other Construction Workers Welfare Board' (PAN AAATH6995H), a Board constituted by the State Government of Haryana, in respect of the following specified income arising to that Board, namely: —

- (a) Registration fees and yearly subscription collected from Construction Workers registered with the Haryana Building and Other Construction Workers Welfare Board as beneficiaries;
- (b) Proceeds of the cess collected under the Building & Other Construction Workers Welfare Cess Act, 1996 (28 of 1996) and rules there under; and
- (c) Interest income received from investment.

2. This notification shall be effective subject to the conditions that Haryana Building and Other Construction Workers Welfare Board, —

- (a) shall not engage in any commercial activity;
- (b) activities and the nature of the specified income shall remain unchanged throughout the financial years; and
- (c) shall file return of income in accordance with the provision of clause (g) of sub-section (4C) of section 139 of the Income-tax Act, 1961.

- (d) shall file the Audit report along with the Return, duly verified by the accountant as provided in explanation to section 288(2) of the Income-tax Act, 1961 along with a certificate from the chartered accountant that the above conditions are satisfied.

3. This notification shall be deemed to be applied for the period from 01-06-2020 to 31-03-2021 in the financial year 2020-2021 and shall apply from the financial years 2021-2022, 2022-2023, 2023-2024 and 2024-2025.

[Notification No. 78 /2021/F.No.300196/5/2018-ITA-I]

PRAJNA PARAMITA, Director

Explanatory Memorandum

It is certified that no person is being adversely affected by giving retrospective effect to this notification.



भारत का राजपत्र The Gazette of India

सी.जी.-डी.एल.-अ.-12072021-228246
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असाधारण
EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (ii)
PART II—Section 3—Sub-section (ii)

प्राधिकार से प्रकाशित
PUBLISHED BY AUTHORITY

सं. 2599]
No. 2599]

नई दिल्ली, सोमवार, जुलाई 12, 2021/आषाढ़ 21, 1943
NEW DELHI, MONDAY, JULY 12, 2021/ASHADHA 21, 1943

वित्त मंत्रालय
(राजस्व विभाग)
(केंद्रीय प्रत्यक्ष कर बोर्ड)
अधिसूचना

नई दिल्ली, 12 जुलाई, 2021

का.आ. 2804(अ).—आयकर नियमावली, 1962 के नियमों 5ग और 5घ. के साथ पठित आयकर अधिनियम, 1961 (1961 का 43) की धारा 35 की उप-धारा (1) के खंड (ii) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केंद्र सरकार एतद्द्वारा आयकर नियमावली, 1962 के नियमों 5ग और 5घ के साथ पठित आयकर अधिनियम, 1961 की धारा 35 की उपधारा (1) के खंड (ii) के प्रयोजनार्थ वैज्ञानिक अनुसंधान हेतु 'अनुसंधान संघ' की श्रेणी के तहत मैसर्स पतंजलि रिसर्च फाउंडेशन ट्रस्ट, हरिद्वार (पैन-AABTP8183E) को मंजूरी देती है।

2. यह अधिसूचना सरकारी राजपत्र में अपने प्रकाशन की तारीख से लागू होगी (अर्थात् पिछले वर्ष 2021-22) और तदनुसार निर्धारण वर्ष (वर्षों) 2022-2023 से 2027-28 के लिए प्रयोज्य होगी।

[अधिसूचना सं. 79/2021/फा. सं.203/09/2020-आईटीए-II]

प्रज्ञा पारमिता, निदेशक

व्याख्यात्मक ज्ञापन: यह प्रमाणित किया जाता है कि इस अधिसूचना को भूतलक्षी प्रभाव देने से किसी व्यक्ति पर नकारात्मक प्रभाव नहीं पड़ेगा।

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

New Delhi, the 12th July, 2021

S.O. 2804(E).—In exercise of the powers conferred by clauses (ii) of sub-section (1) of section 35 of the Income-tax Act, 1961 (43 of 1961) read with rules 5C and 5D of the Income-tax Rules, 1962, the Central Government hereby approves **M/s Patanjali Research Foundation Trust, Haridwar (PAN:- AABTP8183E)** under the category “**Research Association**” for Scientific Research for the purposes of clauses (ii) of sub-section (1) of section 35 of the Income-tax Act, 1961 read with rules 5C and 5D of the Income-tax Rules, 1962.

2. This Notification shall apply with effect from the date of publication in the Official Gazette (i.e from the Previous Year 2021-2022) and accordingly shall be applicable for Assessment Year(s) 2022-23 to 2027-28.

[Notification No. 79/2021/F. No. 203/09/2020-ITA-II]

PRAJNA PARAMITA, Director

Explanatory Memorandum : It is certified that no person is being adversely affected by granting retrospective effect to this notification.



भारत का राजपत्र The Gazette of India

सी.जी.-डी.एल.-अ.-14072021-228298
CG-DL-E-14072021-228298

असाधारण
EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (ii)
PART II—Section 3—Sub-section (ii)

प्राधिकार से प्रकाशित
PUBLISHED BY AUTHORITY

सं. 2622]
No. 2622]

नई दिल्ली, बुधवार, जुलाई 14, 2021/आषाढ़ 23, 1943
NEW DELHI, WEDNESDAY, JULY 14, 2021/ASHADHA 23, 1943

वित्त मंत्रालय
(राजस्व विभाग)
(केंद्रीय प्रत्यक्ष कर बोर्ड)
अधिसूचना

नई दिल्ली, 14 जुलाई, 2021

का.आ. 2827(अ).— आयकर अधिनियम, 1961(1961 का 43) की धारा 10 के खंड (46) के तहत प्रदत्त शक्तियों का प्रयोग करते हुए, केंद्रीय सरकार एतद्वारा उक्त खंड के प्रयोजनार्थ 'हिमाचल प्रदेश कम्प्यूटराइजेशन ऑफ पुलिस सोसायटी' (पैन AABAH0360G), जो कि हिमाचल प्रदेश की राज्य सरकार द्वारा स्थापित एक निकाय है को उस निकाय को होने वाली निम्नलिखित निर्दिष्ट आय के संबंध में अधिसूचित करती है, अर्थात:-

क. अनुदान सहायता के रूप में प्राप्त राशि; और

ख. हिमाचल प्रदेश कम्प्यूटराइजेशन ऑफ पुलिस सोसायटी के खाते में जमा अनुदान सहायता पर अर्जित व्याज।

2. यह अधिसूचना इन शर्तों के अधीन प्रभावी होगी कि हिमाचल प्रदेश कम्प्यूटराइजेशन का पुलिस सोसायटी:-

क. किसी भी व्यावसायिक गतिविधि में लिप्त नहीं होगा;

ख. वित्तीय वर्षों के दौरान गतिविधि तथा निर्दिष्ट आय की प्रकृति अपरिवर्तित रहेंगी;

ग. आयकर अधिनियम 1961 की धारा 139 की उप-धारा (4ग) के खंड (छ) के प्रावधान के अनुसार आय की विवरणी दायर करेगा; और

घ. जैसा कि आयकर अधिनियम, 1961 की धारा 288(2) के स्पष्टीकरण में प्रावधान किया गया है, चार्टर्ड अकाउंटेंट से इस प्रमाण पत्र के साथ कि उपर्युक्त शर्तें पूरी कर ली गई हैं लेखाकार द्वारा विधिवत सत्यापित विवरणी के साथ लेखा परीक्षा रिपोर्ट दायर करेगा।

3. इस अधिसूचना को वित्तीय वर्षों 2018-2019, 2019-2020 और 2020-2021 को लिए लागू किया हुआ समझा जाएगा और वित्तीय वर्षों 2021-2022 और 2022-2023 के संबंध में लागू होगी।

[अधिसूचना सं. 81/2021/फा. सं. 300196/40/2018-आईटीए-1]

प्रज्ञा पारमिता, निदेशक

स्पष्टीकरण ज्ञापन

यह प्रमाणित किया जाता है कि इस अधिसूचना को पूर्व व्यापी प्रभाव देने से किसी भी व्यक्ति पर प्रतिकूल प्रभाव नहीं पड़ रहा है।

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 14th July, 2021

S.O. 2827(E).—In exercise of the powers conferred by clause (46) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies for the purposes of the said clause, 'Himachal Pradesh Computerization of Police Society', (PAN AABAH0360G), a body established by the State Government of Himachal Pradesh, in respect of the following specified income arising to that body, namely:-

- (a) Amount received in the form of Grant-in-aid; and
- (b) Interest accrued on Grant-in Aid deposited in the account of Himachal Pradesh Computerization of Police Society.

2. This notification shall be effective subject to the conditions that Himachal Pradesh Computerization of Police Society,-

- (a) shall not engage in any commercial activity;
- (b) activities and the nature of the specified income shall remain unchanged throughout the financial years;
- (c) shall file return of income in accordance with the provision of clause (g) of sub-section (4C) of section 139 of the Income-tax Act, 1961; and
- (d) shall file the Audit report along with the Return, duly verified by the accountant as provided in explanation to section 288(2) of the Income-tax Act, 1961 along with a certificate from the chartered accountant that the above conditions are satisfied.

3. This notification shall be deemed to have been applied for the financial years 2018-2019, 2019-2020 and 2020-2021 and shall apply with respect to the financial years 2021-2022 and 2022-2023.

[Notification No. 81/2021/F. No. 300196/40/2018-ITA-1]

PRAJNA PARAMITA, Director

Explanatory Memorandum

It is certified that no person is being adversely affected by giving retrospective effect to this notification.



भारत का राजपत्र The Gazette of India

सी.जी.-डी.एल.-अ.-27072021-228502
CG-DL-E-27072021-228502

असाधारण
EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (i)
PART II—Section 3—Sub-section (i)

प्राधिकार से प्रकाशित
PUBLISHED BY AUTHORITY

सं. 411]
No. 411]

नई दिल्ली, मंगलवार, जुलाई 27, 2021/श्रावण 5, 1943
NEW DELHI, TUESDAY, JULY 27, 2021/SHRAVANA 5, 1943

वित्त मंत्रालय

(राजस्व विभाग)

(केन्द्रीय प्रत्यक्ष कर बोर्ड)

अधिसूचना

नई दिल्ली, 27 जुलाई, 2021

सा.का.नि. 509(अ).—केन्द्रीय प्रत्यक्ष कर बोर्ड, आय-कर अधिनियम, 1961 (1961 का 43) की धारा 295 के साथ पठित धारा 148 और धारा 139 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, आय-कर नियम, 1962 का और संशोधन करने के लिए निम्नलिखित नियम बनाता है, अर्थात् :-

- संक्षिप्त नाम और प्रारंभ.- (1) इन नियमों का संक्षिप्त नाम आय-कर (बीसवां संशोधन) नियम, 2021 है।
(2) ये राजपत्र में उनके प्रकाशन की तारीख से प्रवृत्त होंगे।
- आय-कर नियम, 1962 में, नियम 12 में,-
(क) उपनियम (1) में, आरंभिक भाग में, “ या धारा 148 की उपनियम (1)” शब्दों, कोष्ठकों और अंकों के स्थान पर, “या धारा 148” शब्द और अंक रखे जाएंगे ;
(ख) उपनियम (5) में, “2019” अंकों के स्थान पर, “2020” अंक रखे जाएंगे।

[अधिसूचना सं. 82 /2021/फा. सं. 370142/29/2021-टीपीएल]

शेफाली सिंह, अवर सचिव, कर नीति और विधान

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

New Delhi, the 3rd August, 2021

(INCOME-TAX)

S.O. 3114(E).—In exercise of powers conferred by sub-clause (iv) of clause (c) of the *Explanation* 1 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961) (hereinafter referred to as the “Act”), the Central Government hereby specifies the pension fund, namely, the 2726247 Ontario Inc., (hereinafter referred to as “the assessee”) as the specified person for the purposes of the said clause in respect of the eligible investment made by it in India on or after the date of publication of this notification in the Official Gazette but on or before the 31st day of March, 2024 (hereinafter referred to as “said investments”) subject to the fulfillment of the following conditions, namely:-

- (i) the assessee shall file return of income, for all the relevant previous years falling within the period beginning from the date in which the said investment has been made and ending on the date on which such investment is liquidated, on or before the due date specified for furnishing the return of income under sub-section (1) of section 139 of the Act;
- (ii) the assessee shall furnish along with such return a certificate in Form No. 10BBC in respect of compliance to the provisions of clause (23FE) of section 10, during the financial year, from an accountant as defined in the *Explanation* below sub-section (2) of section 288, as per the provisions of clause (vi) of rule 2DB of the Income-tax Rules, 1962;
- (iii) the assessee shall intimate the details in respect of each investment made by it in India during the quarter within one month from the end of the quarter in Form No. 10BBB, as per the provisions of clause (v) of rule 2DB of the Income-tax Rules, 1962;
- (iv) the assessee shall maintain a segmented account of income and expenditure in respect of such investment which qualifies for exemption under clause (23FE) of section 10 of the Act;
- (v) the assessee shall continue to be regulated under the law of the Government of Ontario, Canada;
- (vi) the assessee shall be responsible for administering or investing the assets for meeting the statutory obligations and defined contributions of one or more funds or plans established for providing retirement, social security, employment, disability, death benefits or any similar compensation to the participants or beneficiaries of such funds or plans, as the case may be;
- (vii) not more than ten per cent. of the total value of the assets administered or invested by the assessee are allowed for the purpose other than the purpose listed at clause (vi) provided such assets are wholly owned directly or indirectly by the Government of Ontario, Canada and such assets vest in the Government of Ontario, Canada upon dissolution;
- (viii) the earnings and assets of the assessee should be used only for meeting statutory obligations and defined contributions for participants or beneficiaries of funds or plans referred to in clause (vi) and no portion of the earnings or assets of the pension fund inures any benefit to any other private person; barring any payment made to creditors or depositors for loan or borrowing [as defined in sub-clause (b) of clause (ii) of *Explanation* 2 to clause (23FE) of section 10 of the Act] taken for the purposes other than for making investment in India;
- (ix) the earning from assets referred to in clause (vii) may be used for purpose other than the purpose listed as in clause (viii) provided that the said earnings are credited either to the account of Government of Ontario, Canada or any other account designated by such Government so that no portion of the earnings inures any benefit to any private person;
- (x) the assessee shall not have any loans or borrowings [as defined in sub-clause (b) of clause (ii) of *Explanation* 2 to clause (23FE) of section 10 of the Act], directly or indirectly, for the purposes of making investment in India;

- (xi) the assessee shall not participate in the day to day operations of investee [as defined in clause (i) of *Explanation 2* to clause (23FE) of section 10 of the Act] but the monitoring mechanism to protect the investment with the investee including the right to appoint directors or executive director shall not be considered as participation in the day to day operations of the investee.
- 2. Violation of any of the conditions as stipulated in the clause (23FE) of section 10 of the Act and this notification shall render the assessee ineligible for the tax exemption.
- 3. This notification shall come into force from the date of its publication in the Official Gazette.

[Notification No. 84/2021/ F. No. 370142/13/2021-TPL (Part- 1)]
VIPUL AGARWAL, Director (Tax Policy and Legislation Division)

(क) किसी वाणिज्यिक कार्यकलाप में संलग्न नहीं होगा;

(ख) कार्यकलाप तथा विनिर्दिष्ट आय की प्रकृति पूरे वित्त वर्षों तक अपरिवर्तित रहेगी; तथा

(ग) आयकर अधिनियम, 1961 की धारा 139 की उपधारा(4ग) के खंड (छ) के प्रावधानों के अनुसार आय की विवरणी दाखिल करेगा;

(घ) सनदी लेखाकार से एक प्रमाण पत्र सहित कि उपर्युक्त शर्तें पूरी कर ली गई हैं, आयकर अधिनियम, 1961 की धारा 288(2) के स्पष्टीकरण में यथा प्रावधानित लेखाकार द्वारा विधिवत सत्यापित विवरणी के साथ एक लेखापरीक्षा रिपोर्ट दाखिल करेगा।

3. यह अधिसूचना निम्न स्तम्भ (2) में उल्लिखित रियल एस्टेट नियामक प्राधिकरण के लिए निम्न स्तम्भ(4) में उल्लिखित निर्धारण वर्षों के संबंध में लागू होगी।

अनुसूची

क्रम सं.	रियल एस्टेट नियामक प्राधिकरण का नाम	पैन	वित्तीय वर्ष
(1)	(2)	(3)	(4)
1	रियल एस्टेट नियामक प्राधिकरण, हिमाचल प्रदेश, शिमला	एएएजीआर1176एफ	2020-2021, 2021-2022, 2022-2023, 2023-2024 तथा 2024-2025

[अधिसूचना सं. 86 /2021 फा. सं. 300196/11/2020-आईटीए-1]

सौरभ जैन, अवर सचिव

स्पष्टीकरण ज्ञापन

प्रमाणित किया जाता है कि उक्त अधिसूचना को पिछले प्रभाव से लागू करने से किसी भी व्यक्ति पर प्रतिकूल प्रभाव नहीं पड़ रहा है।

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 4th August, 2021

S.O. 3139(E).—In exercise of the powers conferred by clause (46) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies for the purposes of the said clause, 'Real Estate Regulatory Authority' as specified in the schedule to this notification, constituted by Government in exercise of powers conferred under sub-section (1) of section 20 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016) as a 'class of Authority' in respect of the following specified income arising to that Authority, namely:-

- Amount received as Grants-in-aid or loan/advance from Government;
- Fee/penalty received from builders/developers, agents or any other stakeholders as per the provisions of the Real Estate (Regulation and Development) Act, 2016;and
- Interest earned on (a) and (b) above.

2. This notification shall be effective subject to the conditions that Real Estate Regulatory Authority, Himachal Pradesh, Shimla-

- shall not engage in any commercial activity;

- (b) activities and the nature of the specified income shall remain unchanged throughout the financial years;
- (c) shall file return of income in accordance with the provision of clause (g) of sub-section (4C) of section 139 of the Income-tax Act, 1961; and
- (d) shall file the Audit report along with the Return, duly verified by the accountant as provided in explanation to section 288(2) of the Income-tax Act, 1961 along with a certificate from the chartered accountant that the above conditions are satisfied.

3. This notification shall apply to the Real Estate Regulatory Authority, mentioned at column (2) below, with respect to the assessment years mentioned in column (4) below.

SCHEDULE

S. No.	Name of the Real Estate Regulatory Authority	PAN	Financial Years
(1)	(2)	(3)	(4)
1.	Real Estate Regulatory Authority, Himachal Pradesh, Shimla	AAAGR1176F	2020-2021, 2021-2022, 2022-2023, 2023-2024 and 2024-2025

[Notification No. 86 /2021 F. No. 300196/11/2020-ITA-I]

SOURABH JAIN, Under Secy.

Explanatory Memorandum

It is certified that no person is being adversely affected by giving retrospective effect to this notification.



भारत का राजपत्र The Gazette of India

सी.जी.-डी.एल.-अ.-13082021-228986
CG-DL-E-13082021-228986

असाधारण

EXTRAORDINARY

भाग II — खण्ड 1

PART II — Section 1

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं० 46]

नई दिल्ली, शुक्रवार, अगस्त 13, 2021/ श्रावण 22, 1943 (शक)

No. 46]

NEW DELHI, FRIDAY, AUGUST 13, 2021/SRAVANA 22, 1943 (SAKA)

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE

(Legislative Department)

New Delhi, the 13th August, 2021/ Sravana 22, 1943 (Saka)

The following Act of Parliament received the assent of the President on the 13th August, 2021, and is hereby published for general information:—

THE TAXATION LAWS (AMENDMENT) ACT, 2021

No. 34 OF 2021

[13th August, 2021.]

An Act further to amend the Income-tax Act, 1961 and the Finance Act, 2012.

BE it enacted by Parliament in the Seventy-second Year of the Republic of India as follows:—

CHAPTER I

PRELIMINARY

1. This Act may be called the Taxation Laws (Amendment) Act, 2021.

Short title.

CHAPTER II

AMENDMENT TO THE INCOME-TAX ACT, 1961

43 of 1961.

2. In section 9 of the Income-tax Act, 1961, in sub-section (1), in clause (i), in Explanation 5, after the third proviso, the following provisos shall be inserted, namely:—

Amendment of section 9.

"Provided also that nothing contained in this Explanation shall apply to—

(i) an assessment or reassessment to be made under section 143, section 144, section 147 or section 153A or section 153C; or

(ii) an order to be passed enhancing the assessment or reducing a refund already made or otherwise increasing the liability of the assessee under section 154; or

(iii) an order to be passed deeming a person to be an assessee in default under sub-section (1) of section 201,

in respect of income accruing or arising through or from the transfer of an asset or a capital asset situate in India in consequence of the transfer of a share or interest in a company or entity registered or incorporated outside India made before the 28th day of May, 2012:

Provided also that where—

(i) an assessment or reassessment has been made under section 143, section 144, section 147 or section 153A or section 153C; or

(ii) an order has been passed enhancing the assessment or reducing a refund already made or otherwise increasing the liability of the assessee under section 154; or

(iii) an order has been passed deeming a person to be an assessee in default under sub-section (1) of section 201; or

(iv) an order has been passed imposing a penalty under Chapter XXI or under section 221,

in respect of income accruing or arising through or from the transfer of an asset or a capital asset situate in India in consequence of the transfer of a share or interest in a company or entity registered or incorporated outside India made before the 28th day of May, 2012 and the person in whose case such assessment or reassessment or order has been passed or made, as the case may be, fulfils the specified conditions, then, such assessment or reassessment or order, to the extent it relates to the said income, shall be deemed never to have been passed or made, as the case may be:

Provided also that where any amount becomes refundable to the person referred to in fifth proviso as a consequence of him fulfilling the specified conditions, then, such amount shall be refunded to him, but no interest under section 244A shall be paid on that amount.

Explanation.—For the purposes of fifth and sixth provisos, the specified conditions shall be as provided hereunder:—

(i) where the said person has filed any appeal before an appellate forum or any writ petition before the High Court or the Supreme Court against any order in respect of said income, he shall either withdraw or submit an undertaking to withdraw such appeal or writ petition, in such form and manner as may be prescribed;

(ii) where the said person has initiated any proceeding for arbitration, conciliation or mediation, or has given any notice thereof under any law for the time being in force or under any agreement entered into by India with any other country or territory outside India, whether for protection of investment or otherwise, he shall either withdraw or shall submit an undertaking to withdraw the claim, if any, in such proceedings or notice, in such form and manner as may be prescribed;

(iii) the said person shall furnish an undertaking, in such form and manner as may be prescribed, waiving his right, whether direct or indirect, to seek or pursue any remedy or any claim in relation to the said income which may otherwise be available to him under any law for the time being in force, in equity, under any

statute or under any agreement entered into by India with any country or territory outside India, whether for protection of investment or otherwise; and

(iv) such other conditions as may be prescribed.”.

CHAPTER III

AMENDMENT TO THE FINANCE ACT, 2012

23 of 2012.

3. In the Finance Act, 2012, in section 119, the following provisos shall be inserted, namely:—

Amendment
of section
119.

"Provided that this section shall cease to apply to the person who fulfils the following conditions, namely:—

(i) where such person has filed any appeal before an appellate forum or a writ petition before the High Court or the Supreme Court against any order in respect of said income, he shall, either withdraw or submit an undertaking to withdraw such appeal or writ petition, in such form and manner as may be prescribed;

(ii) where such person has initiated any proceeding for arbitration, conciliation or mediation, or has given any notice thereof under any law for the time being in force or under any agreement entered into by India with any other country or territory outside India, whether for protection of investment or otherwise, he shall either withdraw or submit an undertaking to withdraw the claim, if any, in such proceedings or notice, in such form and manner as may be prescribed;

(iii) such person shall furnish an undertaking, in such form and manner as may be prescribed, waiving his right, whether direct or indirect, to seek or pursue any remedy or any claim in relation to the said income which may otherwise be available to him under any law for the time being in force, in equity, under any statute or under any agreement entered into by India with any country or territory outside India, whether for protection of investment or otherwise; and

(iv) such other conditions as may be prescribed:

43 of 1961.

Provided further that if any amount becomes refundable under the Income-tax Act, 1961 to the person referred to in first proviso as a consequence of him fulfilling said conditions, such amount shall be refunded to him, but no interest under section 244A of the Income-tax Act, 1961 shall be paid on that amount.”.

ANOOP KUMAR MENDIRATTA,
Secretary to the Govt. of India.