

**MINISTRY OF FINANCE**

**(Department of Revenue)**

**(CENTRAL BOARD OF DIRECT TAXES)**

**NOTIFICATION**

New Delhi, the 6th January, 2020

**INCOME-TAX**

**G.S.R. 14(E).**—In exercise of the powers conferred by sub-section (1) and sub-section (4) of section 92D and sub-section (8) of section 286 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 (2<sup>nd</sup> Amendment) Rules, 2020.

(2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.

2. In the Income-tax Rules, 1962 (hereinafter referred to as the said rules), in rule 10 DA, with effect from the 1<sup>st</sup> day of April, 2020, —

(a) for the marginal heading, the following marginal heading shall be substituted, namely: -

“Maintenance and furnishing of information and document by certain person under section 92D”;

(b) for sub-rules (2), (3), (4) and (5), the following sub-rules shall be substituted, namely: -

“(2) The information and document specified under sub-rule (1) shall be furnished to the Joint Commissioner referred to in sub-rule (1) of rule 10DB, in Form No. 3CEAA on or before the due date for furnishing the return of income as specified under sub-section (1) of section 139.

(3) The constituent entity shall furnish Part A of Form No. 3CEAA even if the conditions specified under sub-rule (1) are not satisfied.

(4) Where there are more than one constituent entities resident in India of an international group, the Form No. 3CEAA may be furnished by any one constituent entity, if, —

(a) the international group has designated such entity for this purpose; and

(b) the information has been conveyed in Form No. 3CEAB to the Joint Commissioner referred to in sub-rule (1) of rule 10DB, in this behalf thirty days before the due date of furnishing the Form No. 3CEAA.”;

(c) sub-rules (6), (7) and (8) shall be re-numbered as sub-rules (5), (6) and (7) respectively.

3. In the said rules, in rule 10DB, —

(a) for sub-rules (1) and (2), the following shall be substituted, namely: -

“(1) The income-tax authority for the purposes of section 286 shall be the Joint Commissioner as may be designated by the Director General of Income-tax (Risk Assessment).

(2) The notification under sub-section (1) of section 286 shall be made in Form No. 3CEAC two months prior to the due date for furnishing of report as specified under sub-section (2) of said section.”;

(b) in sub-rule (3), the words and brackets “to the Director General of Income-tax (Risk Assessment)” shall be omitted;

(c) for sub-rule (5), the following sub-rule shall be substituted, namely: -

“(5) The information required to be conveyed under proviso to sub-section (4) of section 286 regarding the designated constituent entity shall be furnished in Form No. 3CEAE.”.

[Notification No. 03/2020/F. No. 370142/19/2019-TPL]

NEHA SAHAY, Under Secy. (Tax Policy Legislation Division)

**Note :** The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii) *vide* notification number S.O. 969(E) dated the 26th March, 1962 and last amended *vide* notification number G.S.R. 9(E) dated the 3rd January, 2020.