

(2) धारा 9 की उपधारा (1) के खंड (i) के स्पष्टीकरण 2क के खंड (ख) के प्रयोजनों के लिए उपयोगकर्ताओं की संख्या जिनके साथ क्रमबद्ध और सतत कारबार कार्यकलापों की याचना की जा रही है या जो अनन्योक्रिया में लगे हुए हैं तीन लाख होगी।”।

[अधिसूचना सं. 41/2021/ फा. सं. 370142/11/2018-टीपीएल]

कमलेश चंद्र वाष्णेय, संयुक्त सचिव

टिप्पण: मूल नियम, भारत के राजपत्र, असाधारण, भाग II, खंड 3, उपखंड (ii) में अधिसूचना सं. का.आ. 969(अ) तारीख 26 मार्च, 1962 द्वारा प्रकाशित किए गए थे और उनका अंतिम संशोधन, अधिसूचना सं. सा.का.नि. 301(अ) तारीख 30 अप्रैल, 2021 द्वारा किया गया।

## MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

### NOTIFICATION

New Delhi, the 3rd May, 2021

### INCOME-TAX

**G. S. R. 314(E).**— In exercise of the powers conferred by the clause (a) and clause (b) of *Explanation 2A* to sub-section (1) of section 9 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 (13th Amendment) Rules, 2021.

(2) They shall come into force with effect from the 1st day of April, 2022.

2. In the Income-tax Rules, 1962, after rule 11UC, the following rule shall be inserted, namely:-

“11UD. **Thresholds for the purposes of significant economic presence.** — (1) For the purposes of clause (a) of *Explanation 2A* to clause (i) of sub-section (1) of section 9, the amount of aggregate of payments arising from transaction or transactions in respect of any goods, services or property carried out by a non-resident with any person in India, including provision of download of data or software in India during the previous year, shall be two crore rupees;

(2) For the purposes of clause (b) of *Explanation 2A* to clause (i) of sub-section (1) of section 9, the number of users with whom systematic and continuous business activities are solicited or who are engaged in interaction shall be three lakhs.”.

[Notification No. 41 /2021/ F. No. 370142/11/2018-TPL]

KAMLESH CHANDRA VARSHNEY, Jt. 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 the 26th March, 1962 and last amended vide notification number G.S.R. 301(E), dated 30th April, 2021.