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स्पष्टीकरण.– इस नियम के प्रयोजनों के लिए "न्यायनिर्णायक प्राधिकरण" का वही अर्थ होगा जो उसका दिवाला और शोधन अक्षमता संहिता, 2016 (2016 का 31) की धारा 5 के खंड (1) में है ।"।

3. मूल नियमों के नियम 51क के पश्चात् निम्नलिखित नियम अंतःस्थापित किया जाएगा, अर्थात् :-

"**51ख. कतिपय मामलों में प्राधिकृत प्रतिनिधि द्वारा उपस्थिति** – धारा 288 की उपधारा (2) के खंड (viii) के प्रयोजनों के लिए, यथास्थिति, किसी कंपनी या सीमित दायित्व भागीदारी के संबंध में कोई अन्य व्यक्ति दिवाला और शोधन अक्षमता संहिता, 2016 (2016 का 31) और तदधीन बनाए गए नियमों और विनियमों के अधीन न्यायनिर्णायक प्राधिकरण द्वारा यथास्थिति, किसी अंतरिम समाधान वृत्तिक, समाधान वृत्तिक या किसी परिसमापक के कर्तव्यों और कृत्यों का निर्वहन करने के लिए नियुक्त व्यक्ति होगा ।

स्पष्टीकरण.- इस नियम के प्रयोजनों के लिए "न्यायनिर्णायक प्राधिकरण" का वही अर्थ होगा जो उसका दिवाला और शोधन अक्षमता संहिता, 2016 (2016 का 31) की धारा 5 के खंड (1) में है ।"।

[अधिसूचना सं. 93/2021/फा. सं. 370142/34/2021-टीपीएल (भाग 3)]

शेफाली सिंह, अवर सचिव, कर नीति और विधान

टिप्पण: मूल नियम, भारत के राजपत्र, असाधारण, भाग II, खंड 3, उपखंड (ii) में सं. का.आ. 969(अ) तारीख 26 मार्च, 1962 द्वारा प्रकाशित किए गए थे और उनका अंतिम संशोधन का.आ. 551(अ) तारीख 10 अगस्त, 2021 द्वारा किया गया ।

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 18th August, 2021

G.S.R. 578(E).—In exercise of the powers conferred by clause (c) and clause (cd) of section 140 and clause (viii) of sub-section (2) of section 288 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**. - These rules may be called the Income-tax (24th Amendment) Rules, 2021.

2. In the Income-tax Rules, 1962 (hereinafter referred to as principal rules), after rule 12A, the following rule shall be inserted, namely:–

"**12AA. Prescribed person for the purposes of clause (c) and clause (cd) of section 140.**- For the purpose of clause (c) or clause (cd), as the case may be, of section 140, any other person shall be the person, appointed by the Adjudicating Authority for discharging the duties and functions of an interim resolution professional, a resolution professional, or a liquidator, as the case may be, under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) and the rules and regulations made thereunder.

Explanation.— For the purposes of this rule, "Adjudicating Authority" shall have the same meaning as assigned to it in clause (*1*) of section 5 of the Insolvency and Bankruptcy Code, 2016 (31 of 2016).".

3. In the principal rules, after rule 51A, the following rule shall be inserted, namely:–

"**51B. Appearance by Authorised Representative in certain cases.**- For the purposes of clause (viii) of sub-section (2) of section 288, any other person, in respect of a company or a limited liability partnership, as the case may be, shall be the person appointed by the Adjudicating Authority for discharging the duties and functions of an interim resolution professional, a resolution professional, or a liquidator, as the case

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may be, under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) and the rules and regulations made thereunder.

Explanation.— For the purposes of this rule "Adjudicating Authority" shall have the same meaning as assigned to it in clause (*1*) of section 5 of the Insolvency and Bankruptcy Code, 2016 (31 of 2016).".

[Notification No. 93/2021/F.No. 370142/34/2021-TPL(Part III)]

SHEFALI SINGH, Under Secy., Tax Policy and Legislation

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 were last amended *vide* notification No. G.S.R. 551(E), dated the 10th August, 2021.

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