

स्पष्टीकरण— इस नियम के प्रयोजनों के लिए, “पदाभिहित पोर्टल” का वही अर्थ होगा, जो धारा 144ख के नीचे स्पष्टीकरण के खंड (i) में उसका है।

[अधिसूचना सं. 101/2021/फा. सं. 370142/35/2021-टीपीएल (भाग 1)]

शेफाली सिंह, अवर सचिव, कर नीति और विधान

टिप्पण : मूल नियम, अधिसूचना सं. का.आ. 969(अ), तारीख 26 मार्च, 1962 द्वारा प्रकाशित किए गए थे और अधिसूचना संख्या सा.का.नि. 612(अ), तारीख 02 सितंबर, 2021 द्वारा अंतिम बार संशोधित किए गए थे।

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 6th September, 2021

G.S.R. 616(E).—In exercise of the powers conferred by sub-clause (b) of clause (i) of sub-section (7) of section 144B 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 and commencement.— (1) These rules may be called the Income-tax (26th Amendment) Rules, 2021.

(2) They shall come into force from the date of their publication in the Official Gazette.

2. In the Income-tax Rules, 1962, after rule 14B, the following rule shall be inserted, namely:—

‘14C. Prescribed manner of authentication of an electronic record under electronic verification code under sub-clause (b) of clause (i) of sub-section (7) of section 144B.— For the purposes of sub-clause (b) of clause (i) of sub-section (7) of section 144B, where an assessee or any other person submits an electronic record by logging into his registered account in designated portal of the Income-tax Department, it shall be deemed that the electronic record has been authenticated under electronic verification code.

Explanation.— For the purposes of this rule, “designated portal” shall have the same meaning as assigned to it in clause (i) of the *Explanation* below to section 144B’.

[Notification No. 101 /2021/F.No. 370142/35/2021-TPL (Part-I)]

SHEFALI SINGH, Under Secy., Tax Policy and Legislation

Note : The principal rules were published *vide* notification S.O. 969(E), dated the 26th March, 1962 and last amended *vide* notification GSR 612(E), dated the 02nd September, 2021.