

CBDT amends Rule 10DA and Rule 10DB of Income-tax Rules, 1962

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 rules to amend the Income-tax Rules, 1962.

These rules may be called the Income-tax (2nd Amendment) Rules, 2020. The Amendment of Rule 10DA and Rule 10DB are made regarding furnishing of information and maintenance of documents by Constituent Entity of an international group.

A soft copy of Notification from CBDT is enclosed for your kind reference.

Please contact for any query related to this mail to Ms Shikha Bhatt, Executive Officer, at shikha.bhatt@phdcci.in with a cc to Dr S P Sharma, Chief Economist at spsharma@phdcci.in and Ms Surbhi Sharma, Associate Economist at surbhi@phdcci.in, PHD Chamber of Commerce & Industry.

Warm Regards,

Dr S P Sharma

Chief Economist

PHD Chamber of Commerce and Industry

PHD House, 4/2 Siri Institutional Area

August Kranti Marg, New Delhi-110016, India



Tel: +91 49545454
Fax: +91 11 26855450
Email: spsharma@phdcci.in
Website: www.phdcci.in
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PHD House, 4/2 Sri Institutional Area, August Kranti Marg, New Delhi - 110 016 (India) • Tel. : +91-11-2686 3801-04, 49545454, 49545400
Fax : +91-11-2685 5450, 49545451 • E-mail : phdcci@phdcci.in • Website : www.phdcci.in, CIN: U74899DL1951GAP001947

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