
NOTIFICATION G.S.R 153(E) [NO. 24/2024/F. NO. 370142/1/2024-TPL(PART-1)]

INCOME-TAX (THIRD AMENDMENT) RULES, 2024 - SUBSTITUTION OF FORM ITR-7

NOTIFICATION G.S.R 153(E) [NO. 24/2024/F. NO. 370142/1/2024-TPL(PART-1)], DATED 1-3-2024

In exercise of the powers conferred by section 139, 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:-

Short title and commencement.

1. (1) These rules may be called the Income-tax (Third Amendment) Rules, 2024.
(2) They shall come into force on the 1st day of April, 2024.
2. In the Income-tax Rules, 1962, in Appendix-II, for Form ITR-7, the following Form shall be substituted, namely: —

FORM

ITR-7

INDIAN INCOME TAX RETURN

[For persons including companies required to furnish return under section 139(4A) or 139(4B) or 139(4C) or 139(4D) only]

(Please see rule 12 of the Income-tax Rules, 1962)

(Please refer instructions for guidance)

SURBENDU THAKUR, Under Secy.