

**MINISTRY OF FINANCE**  
**(department of revenue)**  
(CENTRAL BOARD OF DIRECT TAXES)  
**NOTIFICATION**

New Delhi, 1st September, 2022

**INCOME-TAX**

**G.S.R. 677(E).**—In exercise of the powers conferred by section 139A 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 (29<sup>th</sup> Amendment) Rules, 2022.

(2) They shall be deemed to have come into force from the 9<sup>th</sup> day of July, 2022.

2. In the Income-tax Rules, 1962, in rule 114BB, after sub-rule (1), the following proviso shall be inserted, namely: —

“Provided that the provisions of this sub-rule shall not apply in a case where the person, depositing the money as per Sl. No. 1 of column (2) or withdrawing money as per Sl. No. 2 of column (2) or opening a current account or cash credit account as per Sl. No. 3 of column (2) of the Table above, is the Central Government, the State Government or the Consular Office.”.

[Notification No. 105/2022/F. No. 370142/38/2022-TPL-Part-I]

SHEFALI SINGH, Under Secy.

**Explanatory Memorandum :** It is hereby certified that by giving retrospective effect to the present notification, no person will be adversely affected in this regard.

**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 26<sup>th</sup> March, 1962 and last amended *vide* notification number G.S.R. 647 (E) dated 26<sup>th</sup> August, 2022.