

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 31st January, 2024

G.S.R. 83(E).—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 Income-tax Rules, 1962, namely:—

1. **Short title and commencement.**— (1) These rules may be called the Income-tax (Amendment) Rules, 2024.

(2) They shall come into force from the 1st day of April, 2024.

2. In the Income-tax Rules, 1962 (herein after referred to as the principal rules), in rule 12, in sub-rule (3), in the Table, for Sl. No. 1 and entries thereto, the following Sl. No. and entries shall be substituted, namely: —

<i>“Sl. No.</i>	<i>Person</i>	<i>Condition</i>	<i>Manner of furnishing return of income</i>
<i>(i)</i>	<i>(ii)</i>	<i>(iii)</i>	<i>(iv)</i>
[1]	Individual or Hindu Undivided Family	(a) Accounts are required to be audited under section 44AB of the Act;	(A) Electronically under digital signature; or (B) Transmitting the data electronically in the return under electronic verification code;
		(b) Where total income assessable under the Act during the previous year of a person, being an individual of the age of eighty years or more at any time during the previous year, and who furnishes the return in Form number SAHAJ (ITR-1) or Form number SUGAM (ITR-4).	(A) Electronically under digital signature; or (B) Transmitting the data electronically in the return under electronic verification code; or (C) Transmitting the data in the return electronically and thereafter submitting the verification of the return in Form ITR-V; or (D) Paper form;
		(c) In any other case	(A) Electronically under digital signature; or (B) Transmitting the data electronically in the return under electronic verification code; or (C) Transmitting the data in the return electronically and thereafter submitting the verification of the return in Form ITR-V.”

3. In the principal rules, in Appendix II,

(a) for FORM ITR-2, the following FORM shall be substituted, namely: —