

**F. No. 370142/14/2022-TPL**  
**Government of India**  
**Ministry of Finance**  
**Department of Revenue**  
**Central Board of Direct Taxes**  
**(TPL Division)**

\*\*\*

New Delhi, dated 1<sup>st</sup> April, 2023

**ORDER**

**Sub: Specified date for the purposes of sub-rule (4) to rule 114AAA of the Income-tax Rules, 1962 – reg.**

In exercise of the powers conferred under sub-rule (4) of rule 114AAA of the Income-tax Rules, 1962 (the Rules), the Central Board of Direct Taxes (the Board) hereby specifies the 1<sup>st</sup> day of July, 2023 as the date on which the provisions of sub-rule (3) of rule 114AAA shall take effect.

2. This is in supersession of the earlier order dated 30<sup>th</sup> March, 2022 issued by the Board for the purposes of proviso to sub-rule (2) to rule 114AAA of the Rules.
3. Hindi version to follow.

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(Prajna Paramita)  
Director (TPL-IV)

**Copy to:**

1. PS to FM/ OSD to FM/ PS to MoS(F)/ PS to MoS(F)
2. OSD to Secretary (Revenue)
3. Chairman, CBDT & All Members, CBDT
4. All Pr. DGsIT/ Pr. CCsIT
5. All Joint Secretaries/ CsIT/ Directors/ Deputy Secretaries/ Under Secretaries of CBDT
6. PCIT (M&TP), Official Spokesperson of CBDT
7. Web Manager, ADG (S)-4, O/o Pr. DGIT (Systems) for uploading on official website
8. JCIT (Database Cell) for uploading on [www.irs-officeronline.gov.in](http://www.irs-officeronline.gov.in)

  
(Prajna Paramita)  
Director (TPL-IV)