

MINISTRY OF FINANCE (Department of Revenue) (CENTRAL BOARD OF DIRECT TAXES) NOTIFICATION New Delhi, the 21st August, 2025 INCOME-TAX G.S.R. 566(E).— In exercise of the powers conferred by 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. (1) These rules may be called the Income-tax (Twenty-Fourth Amendment) Rules, 2025. (2) They shall come into force on the date of their publication in the Official Gazette. 2. In the Income-tax Rules, 1962, in rule 21AIA, – (a) sub-rule (4) shall be omitted; (b) for the Explanation, the following Explanation shall be substituted, namely:— “Explanation.—For the purpose of this rule, the expression "specified fund" shall have the same meaning as assigned to it in sub-clause (i) of clause (c) of the Explanation to clause (4D) of section 10 of the Act.”. [Notification No. 136/2025/F. No. 370142/29/2025-TPL] ROHIT SINGH, Under Secy., Tax Policy and Legislation Note: The Income-tax Rules, 1962 was published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii) vide number S.O. 969 (E), dated the 26th March, 1962 and was last amended vide notification number G.S.R. 564(E), dated the 20th August, 2025. and Published by the Controller of Publications, Delhi-110054. AMIT KUMAR JAISWAL JAISWAL