

**MINISTRY OF FINANCE**  
**(Department of Revenue)**  
[CENTRAL BOARD OF DIRECT TAXES]  
**NOTIFICATION**

New Delhi, the 18th August, 2022

**INCOME-TAX**

**G.S.R. 636(E).**—In exercise of the powers conferred by clause (ha) of sub-section (2) and sub-section (4) of 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 (27<sup>th</sup> Amendment) Rules, 2022.

(2) They shall be deemed to have come into force from 1st day of April, 2022.

2. In the Income-tax Rules, 1962, in rule 128, for sub-rule (9) the following sub-rule shall be substituted, namely:-

“(9) The statement in Form No. 67 referred to in clause (i) of sub-rule (8) and the certificate or the statement referred to in clause (ii) of sub-rule (8) shall be furnished on or before the end of the assessment year relevant to the previous year in which the income referred to in sub-rule (1) has been offered to tax or assessed to tax in India and the return for such assessment year has been furnished within the time specified under sub-section (1) or sub-section (4) of section 139:

Provided that where the return has been furnished under sub-section (8A) of section 139, the statement in Form No. 67 referred to in clause (i) of sub-rule (8) and the certificate or the statement referred to in clause (ii) of sub-rule (8) to the extent it relates to the income included in the updated return, shall be furnished on or before the date on which such return is furnished.”.

[Notification No. 100/2022/F. No. 370142/35/2022-TPL]

NEHA SAHAY, Under Secy.

**Explanatory Memorandum:** This amendment is effective from the 1<sup>st</sup> day of April, 2022 so that it applies to all the claims of foreign tax credit furnished during the financial year 2022-2023. It is hereby certified that no person is being adversely affected by giving retrospective effect to this rule.

**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 634 (E) dated 17<sup>th</sup> August, 2022.