

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

New Delhi, the 29th May, 2023

**INCOME-TAX**

**G.S.R. 396(E).**—In exercise of powers conferred by sub-section (1) of section 249 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 Income-tax (Sixth Amendment) Rules, 2023.  
(2) They shall come into force from the date of its publication in the Official Gazette.
2. In the Income-tax Rules, 1962,—
  - (I) In rule 45,—
    - (A) in the marginal heading, for the words and brackets “Commissioner (Appeals)”, the words and brackets “Joint Commissioner (Appeals) or Commissioner (Appeals)” shall be substituted;
    - (B) in sub-rule (1), for the words and brackets “Commissioner (Appeals)”, the words and brackets “Joint Commissioner (Appeals) or the Commissioner (Appeals)” shall be substituted;
  - (II) In rule 46A,—
    - (A) in the marginal heading, for the words “Deputy Commissioner”, the words “Joint Commissioner” shall be substituted;
    - (B) for the words “Deputy Commissioner” wherever they occur, the words “Joint Commissioner” shall be substituted;
  - (III) In Appendix-II, in FORM NO. 35,—
    - (A) in the heading, before the words “Commissioner of Income-tax”, the words and brackets “Joint Commissioner (Appeals) or the” shall be inserted;
    - (B) before the word “Commissioner” wherever they occur, the words and brackets “Joint Commissioner (Appeals) or” shall be inserted.

[Notification No. 32/2023/F. No. 370142/10/2023-TPL]

RAMAN CHOPRA, Jt. Secy.

**Note :** The principal rules were published *vide* notification S.O. 969 (E), dated the 26<sup>th</sup> March, 1962 and last amended *vide* notification G.S.R. 379 (E) dated the 22<sup>nd</sup> May, 2023.