

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

NOTIFICATION

New Delhi, the 19th September, 2022

G.S.R 709(E).—In exercise of the powers conferred by section 170A 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 (31st Amendment) Rules, 2022.

(2) They shall come into force from the 1st day of November, 2022.

2. In the Income-tax Rules, 1962 (hereinafter referred to as the principal rules), after rule 12AC, the following rule shall be inserted, namely:—

‘12AD. Return of income under section 170A.— (1) The modified return of income to be furnished by a successor entity to a business reorganisation, as referred to in section 170A, for an assessment year, shall be in the Form ITR-A and verified in the manner specified therein.

(2) The return of income referred to in sub-rule (1) shall be furnished electronically under digital signature.

(3) If the assessment or reassessment proceedings for an assessment year relevant to a previous year to which the order of the business reorganisation applies have been completed or are pending on the date of furnishing of the modified return in accordance with the provisions of section 170A, the Assessing Officer shall, pass an order modifying the total income of the relevant assessment year determined in such assessment or reassessment, or proceed to complete the assessment or reassessment proceedings, as the case may be, in accordance with the order of the business reorganisation and the modified return so furnished.

(4) The Principal Director-General of Income-tax (Systems) or Director-General of Income-tax (Systems) shall specify the procedures, formats and standards for ensuring secure capture and transmission of data and shall also be responsible for evolving and implementing appropriate security, archival and retrieval policies in relation to furnishing the return in the manner specified in sub-rule (2).’

3. In the principal rules, in Appendix-II,—

(I) in Form ITR-6, for every assessment year commencing on the 1st day of April, 2022 or any earlier assessment year, in the Part A-GEN, for entries of serial number (A19)(a)(i), the following shall be substituted, namely:—

“(A19) (a)	(i) Filed u/s (Tick) [Please see instructions]	☐139(1) - On or before due date, ☐139(4) - After due date, ☐139(5) - Revised return, ☐ 92CD - Modified return, ☐119(2)(b) - After condonation of delay, ☐170A - After order by the tribunal or court.”;
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(II) after the ITR – Ack, the following Form ITR-A (ITR under section 170A) shall be inserted, namely:—

FORM	ITR-A	<p>INDIAN INCOME TAX RETURN [For successor entities to furnish return of income under section 170A consequent to business reorganisation] (Refer instructions for eligibility) (Please see rule 12AD of the Income-tax Rules, 1962)</p>
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PART A GENERAL INFORMATION – 170A

(A1): Give details of the successor entity filing the return of income:

(A1a) PAN of successor entity filing the return								(A1b) Name of successor entity	(A1c) Corporate Identity Number (CIN) issued by MCA	(A1d) Date of incorporation (DD/MM/YYYY)	(A1e) Date of commencement of business (DD/MM/YYYY)
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(A2): Give details of the other successor entities in the scheme of arrangement/business reorganisation:

(A2a) PAN (s) of other successor entities		(A2b) Name(s) of successor entities	(A2c) Corporate Identity Number (s) (CIN) issued by MCA	(A2d) Date (s) of incorporation (DD/MM/YYYY)	(A2e) Date (s) of commencement of business (DD/MM/YYYY)
(A3): Give details of the predecessor entities:					
(A3a) PAN(s) of the predecessor entities		(A3b) Name (s) of predecessor entities	(A3c) Corporate Identity Number (s) (CIN) issued by MCA	(A3d) Date (s) of incorporation (DD/MM/YYYY)	(A3e) Date (s) / Year of commencement of business (DD/MM/YYYY)
(A4) Assessment Year [Please see instruction]	(A5) whether return previously filed for this assessment year? <input type="checkbox"/> Yes <input type="checkbox"/> No		(A6) If yes, Whether filed u/s <input type="checkbox"/> 139(1) <input type="checkbox"/> Others (drop down)		
(A7) Enter form filed, Acknowledgement no. or Receipt No. and Date of filing original return (DD/MM/YYYY)	ITR-6	Ack no and date of filing			/ /
(A8) Details of order of business reorganisation:					
(A8a) Authority passing the order of business reorganisation			<input type="checkbox"/> High Court <input type="checkbox"/> Tribunal as referred to in section 170A <input type="checkbox"/> Adjudicating Authority as defined in clause (1) of section 5 of IBC, 2016		
(A8b) Date of order					
(A8c) Order No.					
(A8d) Date from which the business reorganisation has been made effective as per the order					
(A9) Please upload ITR-6 u/s 170A, modifying the income for the relevant AY.					
(A10) Acknowledgement no. and Date of filing of the modified return (will be auto-filled at the time of submission)					/ /

VERIFICATION

I, _____ son/ daughter of _____ solemnly declare that to the best of my knowledge and belief, the information given in the return is correct and complete and is in accordance with the provisions of the Income-tax Act, 1961. I further declare that I am making this return in my capacity as _____ (drop down to be provided) and I am also competent to make this return and verify it. I am holding permanent account number (Please see instruction).

I further declare that the terms and conditions specified in the order of business reorganisation passed by the Competent Authority have been complied with.

Date:**Signature:.**

[Notification No. 110/2022/F.No. 370142/41/2022-TPL]

SHEFALI SINGH, Under Secy.

Note:- The principal rules were published vide notification S.O. 969(E), dated the 26th March, 1962 and last amended vide notification G.S.R. 697.(E), dated 14th September, 2022.