
CONTENTS

PAGE

DIVISION ONE

1

Income-tax Rules, 1962

- ◆ Arrangement of Rules *i*
- ◆ Text of Income-tax Rules, 1962 as amended upto date 1.1
- ◆ Appendix
 - *List of provisions of Allied Laws referred to in Income-tax Rules* 1.1517
 - *Text of provisions of Allied Laws referred to in Income-tax Rules* 1.1519
- ◆ Subject Index 1.1553

DIVISION TWO

2

Income Computation and Disclosure Standards

- ◆ Text of Income Computation and Disclosure Standards 2.3

DIVISION THREE

3

e-Appeals Scheme, 2023

- ◆ Arrangement of Paragraphs 3.1
- ◆ Text of e-Appeals Scheme, 2023 3.3
- ◆ Order under sub-section (6) of section 246 of the Income-tax Act, 1961 for specifying scope of e-Appeals Scheme under the Act 3.13

DIVISION FOUR **4**

Faceless Assessment Scheme, 2019

- ◆ Arrangement of Paragraphs 4.3
- ◆ Text of Faceless Assessment Scheme, 2019 4.5
- ◆ Directions for giving effect to Faceless Assessment Scheme, 2019 4.23

DIVISION FIVE **5**

Faceless Appeal Scheme, 2021

- ◆ Arrangement of Paragraphs 5.1
- ◆ Text of Faceless Appeal Scheme, 2021 5.3

DIVISION SIX **6**

Faceless Penalty Scheme, 2021

- ◆ Arrangement of Paragraphs 6.3
- ◆ Text of Faceless Penalty Scheme, 2021 6.5
- ◆ Directions to give effect to Faceless Penalty Scheme, 2021 6.18

DIVISION SEVEN **7**

Commodities Transaction Tax Rules, 2013

- ◆ Arrangement of Rules 7.1
- ◆ Text of Commodities Transaction Tax Rules, 2013 7.3

DIVISION EIGHT **8**

Securities Transaction Tax Rules, 2004

- ◆ Arrangement of Rules 8.1
- ◆ Text of Securities Transaction Tax Rules, 2004 8.3

DIVISION NINE**9****Capital Gains Accounts Scheme, 1988**

- ◆ Arrangement of Paragraphs 9.1
- ◆ Text of Capital Gains Accounts Scheme, 1988 9.3

DIVISION TEN**10****Prohibition of Benami Property Transactions Rules, 2016**

- ◆ Arrangement of Rules 10.1
- ◆ Text of Prohibition of Benami Property Transactions Rules, 2016 10.3

DIVISION ELEVEN**11****Centralised Verification Scheme, 2019**

- ◆ Arrangement of Paragraphs 11.1
- ◆ Text of Centralised Verification Scheme, 2019 11.3

DIVISION TWELVE**12****Centralised Processing of Returns Scheme, 2011**

- ◆ Arrangement of Paragraphs 12.1
- ◆ Text of Centralised Processing of Returns Scheme, 2011 12.3
- ◆ Application of provisions of Act relating to processing of returns 12.8
- ◆ Time limit for verification of return of income after uploading 12.12
- ◆ Reduction of time limit for verification of Income-tax Return (ITR) form within 120 days to 30 days of transmitting the data of ITR electronically 12.14

DIVISION THIRTEEN**13****e-Settlement Scheme, 2021**

- ◆ Arrangement of Paragraphs 13.1
- ◆ Text of e-Settlement Scheme, 2021 13.3

DIVISION FOURTEEN**14****e-Verification Scheme, 2021**

- ◆ Arrangement of Paragraphs 14.1
- ◆ Text of e-Verification Scheme, 2021 14.3
- ◆ Frequently Asked Questions (FAQs) on e-Verification Scheme, 2021 14.10
- ◆ Promoting voluntary compliance through e-Verification Scheme, 2021 14.17

DIVISION FIFTEEN**15****e-Advance Rulings Scheme, 2022**

- ◆ Arrangement of Paragraphs 15.1
- ◆ Text of e-Advance Rulings Scheme, 2022 15.3

DIVISION SIXTEEN**16****Faceless Jurisdiction of Income-tax Authorities Scheme, 2022**

- ◆ Arrangement of Paragraphs 16.1
- ◆ Text of Faceless Jurisdiction of Income-tax Authorities Scheme, 2022 16.3

DIVISION SEVENTEEN**17****e-Assessment of Income Escaping Assessment Scheme, 2022**

- ◆ Arrangement of Paragraphs 17.1
- ◆ Text of e-Assessment of Income Escaping Assessment Scheme, 2022 17.3

DIVISION EIGHTEEN**18****Faceless Inquiry or Valuation Scheme, 2022**

- ◆ Arrangement of Paragraphs 18.1
- ◆ Text of Faceless Inquiry or Valuation Scheme, 2022 18.3

DIVISION NINETEEN**19****e-Dispute Resolution Scheme, 2022**

- ◆ Arrangement of Paragraphs 19.1
- ◆ Text of e-Dispute Resolution Scheme, 2022 19.3

RETURN FORMS**[SEE VOLUME 2 OF INCOME-TAX RULES]**

OTHER RULES AND SCHEMES

- ◆ *Income-tax (Certificate Proceedings) Rules, 1962* See Vol. 2
- ◆ *Bank Term Deposit Scheme, 2006* See Vol. 2
- ◆ *Senior Citizens' Savings Scheme, 2019* See Vol. 2
- ◆ *National Savings Certificates (VIII Issue) Scheme, 2019* See Vol. 2
- ◆ *Income-tax (Appellate Tribunal) Rules, 1963* See Vol. 2