

**INCOME-TAX (SIXTH AMENDMENT) RULES, 2013 - AMENDMENT IN RULES 10A, 10AB, 10B, 10C, 10D & 10E AND SUBSTITUTION OF FORM NO.3CEB**

**NOTIFICATION NO.41/2013 [F.NO.142/42/2012-TPL]/SO 1491(E), DATED 10-6-2013**

In exercise of the powers conferred by sub-sections (1) and (2) of section 92C, section 92D and section 92E 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. (1). These rules may be called the Income-tax (Sixth Amendment) Rules, 2013.

(2). They shall be deemed to have come into force with effect from the 1st day of April, 2013.

2. In rule 10A of the Income-tax Rules, 1962 (hereafter referred to as the principal rules), -

(i) for the figures and letter "10B", the figures and letters "10AB" shall be substituted;

(ii) the clause (a) shall be renumbered as clause (ab) and before the clause as so renumbered, the following clauses shall be inserted, namely: -

(a) "associated enterprise" shall,-

(i) have the same meaning as assigned to it in section 92A; and

(ii) in relation to a specified domestic transaction entered into by an assessee, include -

(A) the persons referred to in clause (b) of sub-section (2) of section 40A in respect of a transaction referred to in clause (a) of sub-section (2) of the said section;

(B) other units or undertakings or businesses of such assessee in respect of a transaction referred to in section 80A or, as the case may be, sub-section (8) of section 80-IA;

(C) any other person referred to in sub-section (10) of section 80-IA in respect of a transaction referred to therein;

(D) other units, undertakings, enterprises or business of such assessee, or other person referred to in sub-section (10) of section 80-IA, as the case may be, in respect of a transaction referred to in section 10AA or the transactions referred to in Chapter VI-A to which the provisions of sub-section (8) or, as the case may be, the provisions of sub-section (10) of section 80-IA are applicable;

(aa) "enterprise" shall have the same meaning as assigned to it in clause (iii) of section 92F and shall, for the purposes of a specified domestic transaction, include a unit, or an enterprise, or an undertaking or a business of a person who undertakes such transaction'.

3. In rule 10AB of the principal rules, after the words "international transaction", the words "or a specified domestic transaction" shall be inserted.

4. In rule 10B of the principal rules, -

(i) for the words "an international transaction", wherever they occur, the words "an international transaction or a specified domestic transaction" shall be substituted;

(ii) for the words "the international transaction", wherever they occur, the words "the international transaction or the specified domestic transaction" shall be substituted;

(iii) for the words "international transactions", wherever they occur, the words "international transactions or specified domestic transactions" shall be substituted;

(iv) in sub-rule (1), in clause (d), in the proviso, for the words "type of international transaction", the words "type of international transaction or specified domestic transaction" shall be substituted.

5. In rule 10C of the principal rules, -

(i) in sub-rule (1),-

(a) for the words "particular international transaction", the words "particular international transaction or specified domestic transaction" shall be substituted;

(b) after the words "in relation to the international transaction", the words "or the specified domestic transaction, as the case may be" shall be inserted.

(ii) in sub-rule (2), for the words "the international transaction", wherever they occur, the words "the international transaction or the specified domestic transaction" shall be substituted.

6. In rule 10D of the principal rules, -

(i) for the words "the international transaction", wherever they occur, the words "the international transaction or the specified domestic transaction" shall be substituted;

(ii) for the words "an international transaction", wherever they occur, the words "an international transaction or a specified domestic transaction" shall be substituted;

(iii) in sub-rule (1),-

- (a) in clause (b), after the words "with whom international transactions", the words "or specified domestic transactions, as the case may be," shall be inserted;
  - (b) in clause (d), after the words "international transactions", the words "or specified domestic transactions" shall be inserted;
  - (c) in clause (f), after the words "the international transactions", the words "or the specified domestic transactions" shall be inserted;
  - (d) in clause (g),-
    - (I) after the words "comparability with the international transactions", the words "or the specified domestic transactions" shall be inserted;
    - (II) after the words "pricing of the international transactions" occurring at the end, the words "or specified domestic transactions, as the case may be" shall be inserted.
  - (e) in clauses (h) and (i), for the words "international transaction", the words "international transaction or specified domestic transaction" shall respectively be substituted;
  - (iv) in sub-rule (2), for the words, brackets and figure "Nothing contained in sub-rule (1) shall", the words, brackets and figure "Nothing contained in sub-rule (1), insofar as it relates to an international transaction, shall" shall be substituted;
  - (v) in sub-rule (3), in clause (e), after the words "international transactions", the words "or the specified domestic transactions, as the case may be" shall be inserted;
  - (vi) in sub-rule(4), in the proviso, after the words "terms of the international transaction", the words "or the specified domestic transaction, as the case may be" shall be inserted.
7. In rule 10E of the principal rules, after the words "international transaction", the words "or a specified domestic transaction" shall be inserted;

8. In Appendix-II of the principal rules, for Form No.3 CEB, the following Form shall be substituted, namely: -

**FORM NO. 3CEB**

[See rule 10E]