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असाधारण  
EXTRAORDINARY  
भाग II—खण्ड 3—उप-खण्ड (i)  
PART II—Section 3—Sub-section (i)  
प्राधिकार से प्रकाशित  
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वित्त मंत्रालय  
(राजस्व विभाग)  
(केंद्रीय प्रत्यक्ष कर बोर्ड)

अधिसूचना  
नई दिल्ली, 5 अप्रैल, 2021

आय-कर

सा.का.नि. 250(अ)—केंद्रीय प्रत्यक्ष कर बोर्ड, आय-कर अधिनियम, 1961 (1961 का 43) की धारा 295 के साथ पठित धारा 92घ की उपधारा (1) और उपधारा (4) तथा धारा 286 की उपधारा (8) द्वारा प्रदत्त शक्तियों के प्रयोग करते हुए, आय-कर नियम, 1962 का और संशोधन करने के लिए निम्नलिखित नियम बनाता है, अर्थात्:--

1. संक्षिप्त नाम और प्रारंभ—(1) इन नियमों का संक्षिप्त नाम आय-कर (नौ वां संशोधन) नियम, 2021 है।

(2) ये 1 अप्रैल, 2021 को प्रवृत्त होंगे।

2. आय-कर नियम, 1962 (जिसे इसमें इसके पश्चात् मूल नियम कहा गया है) के नियम 10घक में,--

(क) उपनियम (2) में, "आयुक्त" शब्द के स्थान पर, "निदेशक" शब्द रखा जाएगा ;

(ख) उपनियम (4) में,--

(i) “जहां किसी अंतर्राष्ट्रीय समूह के भारत में एक से अधिक निवासी घटक अस्तित्व है,” शब्दों के स्थान पर, “जहां किसी अंतर्राष्ट्रीय समूह के भारत में एक से अधिक निवासी घटक अस्तित्वों से उपनियम (2) के अधीन सूचना और दस्तावेज फाइल करने की अपेक्षा की गई है,” शब्द, कोष्ठक और अंक रखे जाएंगे ;

(ii) खंड (ख) में, “आयुक्त” शब्द के स्थान पर, “निदेशक” शब्द रखा जाएगा ।

**3. मूल नियम के नियम 10घख में,—**

(क) उपनियम (1) के स्थान पर, निम्नलिखित उपनियम रखा जाएगा, अर्थात् :—

“(1) धारा 286 के प्रयोजनों के लिए, आय-कर प्राधिकारी, संयुक्त निदेशक होगा, जो, यथास्थिति, प्रधान आय-कर महानिदेशक (प्रणाली) या आय-कर महानिदेशक (प्रणाली) द्वारा पदाभिहित किया जा सकेगा।”;

(ख) उपनियम (6) में, “पांच हजार पांच सौ” शब्दों के स्थान पर, “छह हजार चार सौ” शब्द रखे जाएंगे ।

**4. मूल नियम के परिशिष्ट 2 के प्ररूप सं. 3गडकख के शीर्षक में, “भारत में निवासी” शब्दों का लोप किया जाएगा ।**

[अधिसूचना सं. 31/2021/फा. सं. 370142/19/2019-टीपीएल]

नेहा सहाय, अवर सचिव (कर नीति विधान प्रभाग)

**स्पष्टीकारक ज्ञापन :** यह प्रमाणित किया जाता है कि इस अधिसूचना को भूतलक्षी प्रभाव देने से किसी व्यक्ति पर प्रभाव नहीं पड़ रहा है ।

**टिप्पण :** मूल नियम, भारत के राजपत्र, असाधारण, भाग 2, खंड 3, उपखंड (ii) में अधिसूचना सं. का.आ. 969(अ), तारीख 26 मार्च, 1962 द्वारा प्रकाशित किए गए थे और उनमें अधिसूचना संख्या का.आ. 246(अ), तारीख 1 अप्रैल, 2021 द्वारा अंतिम बार संशोधन किया गया था ।

**MINISTRY OF FINANCE**

**(Department of Revenue)**

**(CENTRAL BOARD OF DIRECT TAXES)**

**NOTIFICATION**

New Delhi, the 5th April, 2021

**Income-tax**

**G.S.R 250(E).**—In exercise of the powers conferred by sub-section (1) and sub-section (4) of section 92D and sub-section (8) of section 286 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 the Income-tax (9th Amendment) Rules, 2021.

(2) They shall come into force on the 1st day of April, 2021.

2. In the Income-tax Rules, 1962 (hereinafter referred to as the principal rules), in rule 10DA,—

(a) in sub-rule (2), for the word “Commissioner”, the word “Director” shall be substituted;

(b) in sub-rule (4), —

- (i) for the words “constituent entities resident in India of an international group” the words, brackets and figure “constituent entities of an international group required to file the information and document under sub-rule (2),” shall be substituted;
- (ii) in clause (b), for the word “Commissioner”, the word “Director” shall be substituted.
3. In the principal rules, in rule 10DB, –
- (a) for sub-rule (1) the following sub-rule shall be substituted, namely: –
- “(1) The income-tax authority for the purposes of section 286 shall be the Joint Director as may be designated by the Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems), as the case may be.”;
- (b) in sub-rule (6), for the words “five thousand five hundred” the words “six thousand four hundred” shall be substituted.
4. In the principal rules, in the Appendix II, in Form No. 3CEAB, in the heading, the words “, resident in India,” shall be omitted.

[Notification No. 31/2021 / F.No.370142/19/2019-TPL]

NEHA SAHAY, Under Secy. (Tax Policy Legislation Division)

**Explanatory Memorandum:** It is hereby certified that no person is being adversely affected by giving retrospective effect to this notification.

**Note.** The principal rules were published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii) vide notification number S.O. 969(E), dated the 26th March, 1962 and was last amended *vide* notification number G.S.R 246(E), dated 1st April, 2021.

**CBDT amends Rule 10DA (Requirements in relation to Master File) and Rule 10DB (Procedure and details relating to CbCR) w.e.f. April 1, 2021 vide Notification No 31/2021/F No. 370142/19/2019-TPL**

**Brief of Amendments- Clause wise**

Existing Provisions	Amended Provisions
<p><b>RULE 10DA</b>  <b>Maintenance and furnishing of information and document by certain person under section 92D</b></p> <p>(1) Every person, being a constituent entity of an international group shall,—</p> <p>(i) if the consolidated group revenue of the international group, of which such person is a constituent entity, as reflected in the consolidated financial statement of the international group for the accounting year, exceeds five hundred crore rupees; and</p> <p>(ii) the aggregate value of international transactions,—</p> <p>(A) during the accounting year, as per the books of account, exceeds fifty crore rupees, or</p> <p>(B) in respect of purchase, sale, transfer, lease or use of intangible property during the accounting year, as per the books of accounts, exceeds ten crore rupees,</p> <p>keep and maintain the following information and documents of the international group, namely:—</p> <p>(a) a list of all entities of the international group along with their addresses;</p> <p>(b) a chart depicting the legal status of the constituent entity and ownership structure of the entire international group;</p> <p>(c) a description of the business of international group during the accounting year including,—</p> <p>(I) the nature of the business or businesses;</p> <p>(II) the important drivers of profits of such business or businesses;</p> <p>(III) a description of the supply chain for the five largest products or services of the</p>	<p><b>RULE 10DA</b>  <b>Maintenance and furnishing of information and document by certain person under section 92D</b></p> <p>(1) Every person, being a constituent entity of an international group shall,—</p> <p>(i) if the consolidated group revenue of the international group, of which such person is a constituent entity, as reflected in the consolidated financial statement of the international group for the accounting year, exceeds five hundred crore rupees; and</p> <p>(ii) the aggregate value of international transactions,—</p> <p>(A) during the accounting year, as per the books of account, exceeds fifty crore rupees, or</p> <p>(B) in respect of purchase, sale, transfer, lease or use of intangible property during the accounting year, as per the books of accounts, exceeds ten crore rupees,</p> <p>keep and maintain the following information and documents of the international group, namely:—</p> <p>(a) a list of all entities of the international group along with their addresses;</p> <p>(b) a chart depicting the legal status of the constituent entity and ownership structure of the entire international group;</p> <p>(c) a description of the business of international group during the accounting year including,—</p> <p>(I) the nature of the business or businesses;</p> <p>(II) the important drivers of profits of such business or businesses;</p> <p>(III) a description of the supply chain for the five largest products or services of the</p>

<p>international group in terms of revenue and any other products including services amounting to more than five per cent of consolidated group revenue;</p> <p>(IV) a list and brief description of important service arrangements made among members of the international group, other than those for research and development services;</p> <p>(V) a description of the capabilities of the main service providers within the international group;</p> <p>(VI) details about the transfer pricing policies for allocating service costs and determining prices to be paid for intra-group services;</p> <p>(VII) a list and description of the major geographical markets for the products and services offered by the international group;</p> <p>(VIII) a description of the functions performed, assets employed and risks assumed by the constituent entities of the international group that contribute at least ten per cent of the revenues or assets or profits of such group; and</p> <p>(IX) a description of the important business restructuring transactions, acquisitions and divestments;</p> <p>(d) a description of the overall strategy of the international group for the development, ownership and exploitation of intangible property, including location of principal research and development facilities and their management;</p> <p>(e) a list of all entities of the international group engaged in development and management of intangible property along with their addresses;</p> <p>(f) a list of all the important intangible property or groups of intangible property owned by the international group along with the names and addresses of the group entities that legally own such intangible property;</p>	<p>international group in terms of revenue and any other products including services amounting to more than five per cent of consolidated group revenue;</p> <p>(IV) a list and brief description of important service arrangements made among members of the international group, other than those for research and development services;</p> <p>(V) a description of the capabilities of the main service providers within the international group;</p> <p>(VI) details about the transfer pricing policies for allocating service costs and determining prices to be paid for intra-group services;</p> <p>(VII) a list and description of the major geographical markets for the products and services offered by the international group;</p> <p>(VIII) a description of the functions performed, assets employed and risks assumed by the constituent entities of the international group that contribute at least ten per cent of the revenues or assets or profits of such group; and</p> <p>(IX) a description of the important business restructuring transactions, acquisitions and divestments;</p> <p>(d) a description of the overall strategy of the international group for the development, ownership and exploitation of intangible property, including location of principal research and development facilities and their management;</p> <p>(e) a list of all entities of the international group engaged in development and management of intangible property along with their addresses;</p> <p>(f) a list of all the important intangible property or groups of intangible property owned by the international group along with the names and addresses of the group entities that legally own such intangible property;</p>
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<p>(g) a list and brief description of important agreements among members of the international group related to intangible property, including cost contribution arrangements, principal research service agreements and license agreements;</p> <p>(h) a detailed description of the transfer pricing policies of the international group related to research and development and intangible property;</p> <p>(i) a description of important transfers of interest in intangible property, if any, among entities of the international group, including the name and address of the selling and buying entities and the compensation paid for such transfers;</p> <p>(j) a detailed description of the financing arrangements of the international group, including the names and addresses of the top ten unrelated lenders;</p> <p>(k) a list of group entities that provide central financing functions, including their place of operation and of effective management;</p> <p>(l) a detailed description of the transfer pricing policies of the international group related to financing arrangements among group entities;</p> <p>(m) a copy of the annual consolidated financial statement of the international group; and</p> <p>(n) a list and brief description of the existing unilateral advance pricing agreements and other tax rulings in respect of the international group for allocation of income among countries.</p> <p>(2) The information and document specified under sub-rule (1) shall be furnished to the Joint <b>Commissioner</b> referred to in sub-rule (1) of rule 10DB, in Form No. 3CEAA on or before the due date for furnishing the return of income as specified under sub-section (1) of section 139.</p> <p>(3) The constituent entity shall furnish Part A of Form No. 3CEAA even if the conditions specified under sub-rule (1) are not satisfied.</p>	<p>(g) a list and brief description of important agreements among members of the international group related to intangible property, including cost contribution arrangements, principal research service agreements and license agreements;</p> <p>(h) a detailed description of the transfer pricing policies of the international group related to research and development and intangible property;</p> <p>(i) a description of important transfers of interest in intangible property, if any, among entities of the international group, including the name and address of the selling and buying entities and the compensation paid for such transfers;</p> <p>(j) a detailed description of the financing arrangements of the international group, including the names and addresses of the top ten unrelated lenders;</p> <p>(k) a list of group entities that provide central financing functions, including their place of operation and of effective management;</p> <p>(l) a detailed description of the transfer pricing policies of the international group related to financing arrangements among group entities;</p> <p>(m) a copy of the annual consolidated financial statement of the international group; and</p> <p>(n) a list and brief description of the existing unilateral advance pricing agreements and other tax rulings in respect of the international group for allocation of income among countries.</p> <p>(2) The information and document specified under sub-rule (1) shall be furnished to the Joint <b>Director</b> referred to in sub-rule (1) of rule 10DB, in Form No. 3CEAA on or before the due date for furnishing the return of income as specified under sub-section (1) of section 139.</p> <p>(3) The constituent entity shall furnish Part A of Form No. 3CEAA even if the conditions specified under sub-rule (1) are not satisfied.</p>
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(4) Where there are more than one *constituent entities resident in India of an international group*, the Form No. 3CEAA may be furnished by any one constituent entity, if, —

(a) the international group has designated such entity for this purpose; and

(b) the information has been conveyed in Form No. 3CEAB to the Joint *Commissioner* referred to in sub-rule (1) of rule 10DB, in this behalf thirty days before the due date of furnishing the Form No. 3CEAA

(5) The Principal Director General of Income-tax (Systems) or Director General of Income-tax (Systems), as the case may be, shall specify the procedure for electronic filing of Form No. 3CEAA and Form No. 3CEAB and shall also be responsible for evolving and implementing appropriate security, archival and retrieval policies in relation to the information furnished under this rule.

(6) The information and documents specified in sub-rule (1) shall be kept and maintained for a period of eight years from the end of the relevant assessment year.

(7) The rate of exchange for the calculation of the value in rupees of the consolidated group revenue in foreign currency shall be the telegraphic transfer buying rate of such currency on the last day of the accounting year.

Explanation.— For the purposes of this rule,—

(A) "telegraphic transfer buying rate" shall have the same meaning as assigned in the Explanation to rule 26;

(B) The terms 'accounting year', 'consolidated financial statement' and 'international group' shall have the same meaning as assigned in sub-section (9) of section 286.]

(4) Where there are more than one *constituent entities of an international group required to file the information and document under sub-rule (2)*, the Form No. 3CEAA may be furnished by any one constituent entity, if, —

(a) the international group has designated such entity for this purpose; and

(b) the information has been conveyed in Form No. 3CEAB to the Joint *Director* referred to in sub-rule (1) of rule 10DB, in this behalf thirty days before the due date of furnishing the Form No. 3CEAA

(5) The Principal Director General of Income-tax (Systems) or Director General of Income-tax (Systems), as the case may be, shall specify the procedure for electronic filing of Form No. 3CEAA and Form No. 3CEAB and shall also be responsible for evolving and implementing appropriate security, archival and retrieval policies in relation to the information furnished under this rule.

(6) The information and documents specified in sub-rule (1) shall be kept and maintained for a period of eight years from the end of the relevant assessment year.

(7) The rate of exchange for the calculation of the value in rupees of the consolidated group revenue in foreign currency shall be the telegraphic transfer buying rate of such currency on the last day of the accounting year.

Explanation.— For the purposes of this rule,—

(A) "telegraphic transfer buying rate" shall have the same meaning as assigned in the Explanation to rule 26;

(B) The terms 'accounting year', 'consolidated financial statement' and 'international group' shall have the same meaning as assigned in sub-section (9) of section 286.]

**RULE 10DB****Furnishing of Report in respect of an International Group**

~~(1) The income-tax authority for the purposes of section 286 shall be the Joint Commissioner as may be designated by the Director General of Income-tax (Risk Assessment).~~

(2) The notification under sub-section (1) of section 286 shall be made in Form No. 3CEAC two months prior to the due date for furnishing of report as specified under sub-section (2) of said section.

(3) Every parent entity or the alternate reporting entity, as the case may be, resident in India, shall, for every reporting accounting year, furnish the report referred to in sub-section (2) of section 286 in Form No. 3CEAD.

(4) The period for furnishing of the report under sub-section (4) of section 286 by the constituent entity referred to in that sub-section shall be twelve months from the end of the reporting accounting year:

**Provided** that in case the parent entity of the constituent entity is resident of a country or territory, where, there has been a systemic failure of the country or territory and the said failure has been intimated to such constituent entity, the period for submission of the report shall be six months from the end of the month in which said systemic failure has been intimated.

(5) The information required to be conveyed under proviso to sub-section (4) of section 286 regarding the designated constituent entity shall be furnished in Form No. 3CEAE.

(6) For the purposes of sub-section (7) of section 286, the total consolidated group revenue of the international group shall be ~~five thousand five~~

**RULE 10DB****Furnishing of Report in respect of an International Group**

*(1) The income-tax authority for the purposes of section 286 shall be the Joint Director as may be designated by the Principal Director General of Income-tax (System) or the Director General of Income Tax (Systems), as the case may be.*

(2) The notification under sub-section (1) of section 286 shall be made in Form No. 3CEAC two months prior to the due date for furnishing of report as specified under sub-section (2) of said section.

(3) Every parent entity or the alternate reporting entity, as the case may be, resident in India, shall, for every reporting accounting year, furnish the report referred to in sub-section (2) of section 286 in Form No. 3CEAD.

(4) The period for furnishing of the report under sub-section (4) of section 286 by the constituent entity referred to in that sub-section shall be twelve months from the end of the reporting accounting year:

**Provided** that in case the parent entity of the constituent entity is resident of a country or territory, where, there has been a systemic failure of the country or territory and the said failure has been intimated to such constituent entity, the period for submission of the report shall be six months from the end of the month in which said systemic failure has been intimated.

(5) The information required to be conveyed under proviso to sub-section (4) of section 286 regarding the designated constituent entity shall be furnished in Form No. 3CEAE.

(6) For the purposes of sub-section (7) of section 286, the total consolidated group revenue of the international group shall be *six thousand four*



*hundred crore rupees.*

(7) Where the total consolidated group revenue of the international group, as reflected in the consolidated financial statement, is in foreign currency, the rate of exchange for the calculation of the value in rupees of such total consolidated group revenue shall be the telegraphic transfer buying rate of such currency on the last day of the accounting year preceding the accounting year.

(8) The Principal Director General of Income-tax (Systems) or Director General of Income-tax (Systems), as the case may be, shall specify the procedure for electronic filing of Form No. 3CEAC, Form No. 3CEAD and Form No. 3CEAE and shall also be responsible for evolving and implementing appropriate security, archival and retrieval policies in relation to the information furnished under this rule.

Explanation.— For the purposes of this rule,—

- (A) "telegraphic transfer buying rate" shall have the same meaning as assigned in the Explanation to rule 26;
- (B) the terms 'accounting year', 'alternate reporting entity', 'consolidated financial statement', 'international group' and 'reporting accounting year' shall have the same meaning as assigned in sub-section (9) of section 286.

*hundred crore rupees.*

(7) Where the total consolidated group revenue of the international group, as reflected in the consolidated financial statement, is in foreign currency, the rate of exchange for the calculation of the value in rupees of such total consolidated group revenue shall be the telegraphic transfer buying rate of such currency on the last day of the accounting year preceding the accounting year.

(8) The Principal Director General of Income-tax (Systems) or Director General of Income-tax (Systems), as the case may be, shall specify the procedure for electronic filing of Form No. 3CEAC, Form No. 3CEAD and Form No. 3CEAE and shall also be responsible for evolving and implementing appropriate security, archival and retrieval policies in relation to the information furnished under this rule.

Explanation.— For the purposes of this rule,—

- (A) "telegraphic transfer buying rate" shall have the same meaning as assigned in the Explanation to rule 26;
- (B) the terms 'accounting year', 'alternate reporting entity', 'consolidated financial statement', 'international group' and 'reporting accounting year' shall have the same meaning as assigned in sub-section (9) of section 286.

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