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भाग II—खण्ड 3—उप-खण्ड (i)  
PART II—Section 3—Sub-section (i)

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वित्त मंत्रालय

(राजस्व विभाग)

(केन्द्रीय प्रत्यक्ष कर बोर्ड)

अधिसूचना

नई दिल्ली, 30 जून, 2022

आय-कर

सा.का.नि. 482(अ).—केन्द्रीय प्रत्यक्ष कर बोर्ड, आय-कर अधिनियम, 1961 (1961 का 43) की धारा 294ध के साथ पठित धारा 295 द्वारा प्रदत्त शक्तियों का 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 (बीसवां संशोधन) नियम, 2022 हैं।

(2) ये 1 जुलाई, 2022 से प्रवृत्त होंगे।

2. आय-कर नियम, 1962 (जिसे इसमें इसके पश्चात् मूल नियम कहा गया है) के नियम 31क में,—

(i) उपनियम (1) के पश्चात् निम्नलिखित अंतःस्थापित किया जाएगा, अर्थात्:-

“परन्तु जहां केन्द्र, धारा 194ध की उपधारा (6) के अधीन जारी मार्गदर्शक सिद्धान्तों के अनुसार धारा 194ध के अधीन ऐसी आस्ति के क्रेता द्वारा कटौती किए जाने के लिए अपेक्षित कर के विकल्प के रूप में अपने द्वारा स्वाधिकृत आभासी डिजिटल आस्ति के अंतरण के संव्यवहार के संबंध में कर संदत्त करने के लिए सहमत है, केन्द्र मुख्य आय-कर महानिदेशक (प्रणाली) या आय-कर महानिदेशक (प्रणाली) अथवा मुख्य आय-कर महानिदेशक (प्रणाली) या आय-कर महानिदेशक (प्रणाली) द्वारा प्राधिकृत व्यक्ति को प्ररूप संख्या 26थच में ऐसे संव्यवहार का त्रैमासिक विवरण प्रदान करेगा या प्रदान कराएगा।



**सत्यापन**

मैं ..... की क्षमता में तारीख..... को यह सत्यापित करता हूँ की उपरोक्त दी गई सूचना सही और पूर्ण है।

स्थान.....

व्यक्ति के हस्ताक्षर

तारीख.....

नाम और पदाभिधान।”

[अधिसूचना सं. 73/2022/फा. सं. 370142/29/2022-टीपीएल(भाग-1)]

अंकित जैन, अवर सचिव

**टिप्पण :** मूल नियम भारत के राजपत्र, असाधारण, भाग-II, खण्ड-3, उपखण्ड (ii) में अधिसूचना संख्याक का.आ. 969(अ), तारीख 26 मार्च, 1962 द्वारा प्रकाशित किए गए थे और अधिसूचना संख्याक सा.का.नि. 463(अ) तारीख 21.06.2022 द्वारा अंतिम संशोधन किया गया है।

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

New Delhi, the 30th June, 2022

**INCOME-TAX**

**G.S.R. 482(E).**—In exercise of the powers conferred by section 295 read with section 194S 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 (20<sup>th</sup> Amendment) Rules, 2022.

(2) They shall come into force from 1<sup>st</sup> day of July, 2022.

2. In the Income-tax Rules, 1962 (hereinafter referred to as the principal rules), in rule 31A, —

(i) after sub-rule (1), the following shall be inserted, namely:-

“Provided that where the exchange has, in accordance with the guidelines issued under sub-section (6) of section 194S, agreed to pay tax in relation to a transaction of transfer of a virtual digital asset, owned by it as an alternative to tax required to be deducted by the buyer of such asset under section 194S, the Exchange shall deliver or cause to be delivered, a quarterly statement of such transactions in Form No. 26QF to the Principal Director General of Income-tax (Systems) or Director General of Income-tax (Systems) or the person authorised by the Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems).

*Explanation:* For the purposes of this sub-rule,—

(i) “Exchange” means a person that operates an application or platform for transferring of virtual digital assets, which matches buy and sell trades and execute the same on their application or platform;

(ii) “virtual digital asset” shall have same meaning as assigned to it in clause (47A) of section 2.”

(ii) after sub-rule (4D), the following sub-rule shall be inserted, namely,—

“(4E) The exchange referred to sub-rule (1) shall, at the time of preparing of quarterly statement in Form No. 26QF, furnish particulars of account paid or credited on which tax was not deducted in accordance with guidelines issued under sub-section (6) of section 194S.”.

3. In the principal rules, in Appendix II, after Form No. 26QE, the following Form shall be inserted, namely:—

**“Form No. 26QF**

**Quarterly statement of tax deposited in relation to transfer of virtual digital asset under section 194S to be furnished by an exchange for the quarter ending ..... June/ September/ December/ March**

*[section 194S, rule 31A(1) and (4E)]*

1. Name of the Exchange :
2. Address of the Exchange :
3. PAN :
4. Financial year :
5. Details of transactions :

(A) Details of tax paid with respect of transactions referred to in proviso to sub-rule (1) of rule 31A:

S. No.	Name of buyer/broker	Address of buyer/broker	PAN of buyer/broker	Date of transaction	Value of VDA bought by buyer/broker	No. of VDA bought by buyer/broker	Total consideration	1% of total consideration	Reflected in tax payment made on (date of tax payment)	Challan details		
										BSR code of bank branch	Amount paid (in Rs.)	Challan serial number
1.												
2.												
3.												

(B) Details of transactions on which tax was not deducted in accordance with the guidelines issues under sub-section (6) of section 194S

S. No.	Name of broker	Address of broker	PAN of broker	TAN of broker	Date of transaction	Value of VDA bought by buyer	No. of VDA bought by buyer	Total consideration paid/ credited

**Verification**

I ....., in my capacity as ..... of ..... do hereby certify that the information produced above is correct and complete.

Place: .....

*Signature of the person*

Date: .....

*Name and designation.”.*

[Notification No. 73/2022/F. No. 370142/29/2022-TPL (Part-I)]

ANKIT JAIN, Under Secy.

**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 26<sup>th</sup> March, 1962 and was last amended vide notification number G.S.R. 463(E) dated 21.06.2022.