

**F. No. DGIT(S)-CIT(OSD)E-Filing/e-Filing Notification/Forms/2024**

**Government of India  
Ministry of Finance  
Central Board of Direct Tax  
Directorate of Income Tax (Systems)**

**Notification No. 01/2024**

**Dated: 26.02.2024**

**Specifying Forms, returns, statements, reports, orders, by whatever name called, prescribed in Appendix-II to be furnished electronically under sub-rule (1) and sub-rule (2) of Rule 131 of the Income-tax Rules, 1962**

In exercise of the powers conferred under sub-rule (1) and sub-rule (2) of Rule 131 of the **Income-tax Rules, 1962** ('the Rules'), the Director General of Income Tax (Systems), with the approval of the Board, hereby specifies that the following Forms, returns, statements, reports, orders, by whatever name called, shall be furnished electronically and shall be verified in the manner prescribed under sub-rule (1) of Rule 131 :

<b>S. no</b>	<b>Form</b>	<b>Description</b>
1	3CED	Application for an Advance Pricing Agreement
2	3CEE	Application for withdrawal of APA request
3	3CEFA	Application for Opting for Safe Harbour
4	3CT	Income attributable to assets located in India under section 9 of the Income-tax Act, 1961
5	10BBA	Application for notification under sub-clause (iv) of clause (c) of Explanation 1 to the clause (23FE) of section 10 of the Income-tax Act, 1961
6	10BBC	Certificate of accountant in respect of compliance to the provisions of clause (23FE) of section 10 of the Income-tax Act, 1961 by the notified Pension Fund
7	10FA	Application for Certificate of residence for the purposes of an agreement under section 90 and 90A of the Income-tax Act, 1961
8	34F	Form of application for an assessee, resident in India, seeking to invoke mutual agreement procedure provided for in agreements with other countries or specified territories

2. This notification shall come into effect from 1<sup>st</sup> April 2024.

Sd/-  
**(Zakir Thomas)**  
DGIT (Systems), Bengaluru.

**Copy to: -**

1. PPS to the Chairman and Members, CBDT, North Block, New Delhi.
2. All Pr. Chief Commissioners/ Director Generals of Income Tax-with a request to circulate amongst all officers in their regions / charges.
3. JS(TPL)-I &II/Media coordinator and Official Spokesperson of CBDT.

4. DIT(IT)/DIT(Audit)/DIT(Vig)/ADG(System)1,2,3,4,5/CIT(ITBA), CIT(CPC)-Bangalore, CIT(CPC-TDS)-Ghaziabad
5. ADG (PR.PP&OL) with a request for advertisement campaign for the Notification.
6. TPL and ITA Divisions of CBDT
7. The Institute of Chartered Accountants of India, IP Estate, New Delhi.
8. Web Manager, "incometaxindia.gov.in" for hosting on the 'website'.
9. Database cell for uploading on [www.irsolicersonline.gov.in](http://www.irsolicersonline.gov.in) and DG System's Corner.
10. ITBA publisher for uploading on ITBA website



(H.L. Sowmya Achar)  
CIT(OSD) E-Filing, Bangalore