

(A16) Status		(A17) Residential Status in India	<input type="checkbox"/> Resident <input type="checkbox"/> Resident but not Ordinarily Resident <input type="checkbox"/> Non-resident	(A18) In case of a company (Tick any one) <input checked="" type="checkbox"/>	(i) Domestic Company <input type="checkbox"/> (ii) Foreign Company <input type="checkbox"/>
(A19) Date on which First search authorisation u/s 132 executed/requisition u/s 132A made		(DD/MM/YYYY)	(A20) Date on which Last of the search authorisations u/s 132 executed/requisition u/s 132A made		(DD/MM/YYYY)
(A21) Block Period	From (DD/MM/YYYY)	To (DD/MM/YYYY)	(A22) Return filed in response to notice u/s	<input type="checkbox"/> 158BC	<input type="checkbox"/> 158BC in pursuance to section 158BD
(A23) Enter Unique Number/Document Identification Number (DIN) & Date of Notice u/s 158BC					(DD/MM/YYYY)
(A24) Due date for filing return of income in response to notice u/s 158BC				(DD/MM/YYYY)	
(A25) Details of return previously filed for the assessment years falling within the block period (Refer Note 1)					
(A26) Assessment Year Y6 (Earliest assessment year comprising the block period)	(i) Enter date of filing of last return			(DD/MM/YYYY)	
	(ii) Section under which filed			<input type="checkbox"/> 139(1) <input type="checkbox"/> 139(4) <input type="checkbox"/> 139(5) <input type="checkbox"/> 139(8A) filed prior to the date of initiation of search or requisition <input type="checkbox"/> 148 <input type="checkbox"/> 153A <input type="checkbox"/> 153A r.w.s. 153C <input type="checkbox"/> 142(1) (drop down)	
	(iii) Enter Acknowledgement or Receipt No.				
	(iv)Any assessment/reassessment or recomputation pending for the year under consideration as on date of initiation of search or requisition			<input type="checkbox"/> Yes (please select section from the drop-down 143(3), 148, 153A, 153A r.w.s. 153C, 158BC, 245D) <input type="checkbox"/> No	
(A27) Assessment Year Y5	(i) Enter date of filing of last return			(DD/MM/YYYY)	
	(ii) Section under which filed			<input type="checkbox"/> 139(1) <input type="checkbox"/> 139(4) <input type="checkbox"/> 139(5) <input type="checkbox"/> 139(8A) filed prior to the date of initiation of search or requisition <input type="checkbox"/> 148 <input type="checkbox"/> 153A <input type="checkbox"/> 153A r.w.s. 153C <input type="checkbox"/> 142(1) (drop down)	
	(iii) Enter Acknowledgement or Receipt No.				
	(iv)Any assessment/reassessment or recomputation pending for the year under consideration as on date of initiation of search or requisition			<input type="checkbox"/> Yes (please select section from the drop-down 143(3), 148, 153A, 153A r.w.s. 153C, 158BC, 245D) <input type="checkbox"/> No	
(A28) Assessment Year Y4	(i) Enter date of filing of last return			(DD/MM/YYYY)	
	(ii) Section under which filed			<input type="checkbox"/> 139(1) <input type="checkbox"/> 139(4) <input type="checkbox"/> 139(5) <input type="checkbox"/> 139(8A) filed prior to the date of initiation of search or requisition <input type="checkbox"/> 148 <input type="checkbox"/> 153A <input type="checkbox"/> 153A r.w.s. 153C <input type="checkbox"/> 142(1) (drop down)	
	(iii) Enter Acknowledgement or Receipt No.				
	(iv)Any assessment/reassessment or recomputation pending for the year under consideration as on date of initiation of search or requisition			<input type="checkbox"/> Yes (please select section from the drop-down 143(3), 148, 153A, 153A r.w.s. 153C, 158BC, 245D) <input type="checkbox"/> No	
(A29) Assessment Year Y3	(i) Enter date of filing of last return			(DD/MM/YYYY)	
	(ii) Section under which filed			<input type="checkbox"/> 139(1) <input type="checkbox"/> 139(4) <input type="checkbox"/> 139(5) <input type="checkbox"/> 139(8A) filed prior to the date of initiation of search or requisition <input type="checkbox"/> 148 <input type="checkbox"/> 153A <input type="checkbox"/> 153A r.w.s. 153C <input type="checkbox"/> 142(1) (drop down)	
	(iii) Enter Acknowledgement or Receipt No.				
	(iv)Any assessment/reassessment or recomputation pending for the year under consideration as on date of initiation of search or requisition			<input type="checkbox"/> Yes (please select section from the drop-down 143(3), 148, 153A, 153A r.w.s. 153C, 158BC, 245D) <input type="checkbox"/> No	
(A30) Assessment Year Y2	(i) Enter date of filing of last return			(DD/MM/YYYY)	
	(ii) Section under which filed			<input type="checkbox"/> 139(1) <input type="checkbox"/> 139(4) <input type="checkbox"/> 139(5) <input type="checkbox"/> 139(8A) filed prior to the date of initiation of search or requisition <input type="checkbox"/> 148 <input type="checkbox"/> 153A <input type="checkbox"/> 153A r.w.s. 153C <input type="checkbox"/> 142(1) (drop down)	
	(iii) Enter Acknowledgement or Receipt No.				
	(iv)Any assessment/reassessment or recomputation pending for the year under consideration as on date of initiation of search or requisition			<input type="checkbox"/> Yes (please select section from the drop-down 143(3), 148, 153A, 153A r.w.s. 153C, 158BC, 245D) <input type="checkbox"/> No	
(A31) Assessment Year Y1	(i) Have you furnished return of income?			<input type="checkbox"/> Yes (please enter date of filing (DD/MM/YYYY))	<input type="checkbox"/> No
	(ii) If the response to (i) above is Yes, section under which filed			<input type="checkbox"/> 139(1)- On or Before due date <input type="checkbox"/> 139(4)- After due date <input type="checkbox"/> 139(5) <input type="checkbox"/> 139(8A) filed prior to the date of initiation of search or requisition (drop down)	
	(iii) Enter Type of ITR form filed				
	(iv) Enter Acknowledgement or Receipt No.				
	(v) Enter total income declared in return			Rs.	
	(vi)Enter total income after processing u/s 143(1)			Rs.	

	(vii)Aggregate value of international transactions <i>(as per form 3CEB where available, in any other case, provisional value thereof)</i>	Rs.	
	(viii)Aggregate value of specified domestic transactions <i>(as per form 3CEB where available, in any other case, provisional value thereof)</i>	Rs.	
	(ix) If the response to (i) above is No, whether the due date to file the return of income u/s 139(1) has expired?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
	(x) If the response to (ix) above is No, please choose the ITR form for filing details of your income (ITRs 1-7 to be selected from drop-down and filed as per the details made available by e-filing utility – see Note 2) Note: To be filled where previous year has ended and the due date for furnishing the return for such year has not expired.		
(A32) Assessment Year Y0 <i>(In case Y0 is a part year)</i>	(i) Income pertaining to the period <i>(specify details in Part B) [Other than relating to (ii) & (iii) below in view of section 158BB(3)]</i>	Rs.	
	(ii) Aggregate value of international transactions during the part period	Rs.	
	(iii)Aggregate value of specified domestic transactions during the part period	Rs.	
(A33) Assessment Year Y0 <i>(In case Y0 is a complete year)</i>	(i) Have you furnished return of income?	<input type="checkbox"/> Yes (please enter date of filing (DD/MM/YYYY))	<input type="checkbox"/> No
	(ii) If the response to (i) above is Yes, section under which filed	<input type="checkbox"/> 139(1)- On or Before due date <input type="checkbox"/> 139(4)- After due date <input type="checkbox"/> 139(5) <input type="checkbox"/> 139(8A) filed prior to the date of initiation of search or requisition (drop down)	
	(iii) Enter Type of ITR form filed		
	(iv) Enter Acknowledgement or Receipt No.		
	(v) Enter total income declared in return	Rs.	
	(vi) Enter total income after processing u/s 143(1) <i>(if applicable)</i>	Rs.	
	(vii)Aggregate value of international transactions <i>(as per form 3CEB where available, in any other case, provisional value thereof)</i>	Rs.	
	(viii)Aggregate value of specified domestic transactions <i>(as per form 3CEB where available, in any other case, provisional value thereof)</i>	Rs.	
	(ix) If the response to (i) above is No, whether the due date to file the return of income u/s 139(1) has expired?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
	(x) If the response to (ix) above is No, please choose the ITR form for filing details of your income (ITRs 1-7 to be selected from drop-down and filed as per the details made available by e-filing utility – see Note 3) Note: To be filled where previous year has ended and the due date for furnishing the return for such year has not expired.		
(A34) Assessment Year Y+1 <i>(part year, if applicable)</i>	(i) Income pertaining to the period <i>(specify details in Part B) [Other than relating to (ii) & (iii) below in view of section 158BB(3)]</i>	Rs.	
	(ii)Aggregate value of international transactions during the part period	Rs.	
	(iii)Aggregate value of specified domestic transactions during the part period	Rs.	

Part B – Break-up of income as per section 158BB(1A)(c)(ii) and 158BB(1A)(c)(iii) pertaining to the Assessment Year Y0 <i>(part year)</i> or Y+1 <i>(part year, if applicable)</i>								
INCOME OF Y0 (PART YEAR) OR Y+1(PART YEAR)	1	Salaries				1		
	2	Income from house property <i>(enter nil if loss)</i>				2		
	3	Profits and gains from business or profession						
		i	Profits and gains from business other than speculative business and specified business <i>(enter nil if loss)</i>		3i			
		ii	Profits and gains from speculative business <i>(enter nil if loss)</i>		3ii			
		iii	Profits and gains from specified business <i>(enter nil if loss)</i>		3iii			
		iv	Income chargeable to tax at special rates		3iv			
		v	Total (3i + 3ii+3iii +3iv)		3v			
	4	Capital gains						
		a	Short term					
		i	Short-term chargeable @ 20%		ai			
		ii	Short-term chargeable @ 30%		aii			

		iii	Short-term chargeable at applicable rate	aiii					
		iv	Short-term chargeable at special rates in India as per DTAA	aiv					
		v	Total Short-term (ai + aii + aiii + aiv) (enter nil if loss)	4av					
		b	Long-term						
			i	Long-term chargeable @ 12.5%	bi				
			ii	Long-term chargeable @ 20%	bii				
			iii	Long-term chargeable at special rates in India as per DTAA	biii				
			iv	Total Long-term (bi + bii + biii) (enter nil if loss)	4biv				
		c	Sum of Short-term/Long-term capital gains (4av + 4biv) (enter nil if loss)				4c		
		d	Capital gain chargeable @ 30% u/s 115BBH				4d		
		e	Total capital gains (4c + 4d)				4e		
	5	Income from other sources							
		a	Net income from other sources chargeable to tax at normal applicable rates (enter nil if loss)	5a					
b		Income chargeable to tax at special rate	5b						
c		Income from the activity of owning and maintaining race horses (enter nil if loss)	5c						
d		Total (5a + 5b + 5c)		5d					
6	Total of head wise income (1 + 2+3v + 4e + 5d)				6				

PART C – TI COMPUTATION OF UNDISCLOSED INCOME (To be filled where search/requisition is concluded in the same year in which it was initiated)										
Sl. No.	Assessment Year comprising the block period	Undisclosed income declared for the year comprised in the block period	Total income determined u/s 143(1) or assessed u/s 143/ 144/ 147/ 153A/ 153C/ 158BC(1)(c)/ 245D prior to the date of search or requisition		Total income declared in return of income filed u/s 139(1) or in response to notice u/s 142(1) prior to the date of initiation of search or requisition and not covered in [B]		Total income referred to in sub-section (5) of section 115A or section 115G or sub-section (1) of section 194P for any year comprised in the block period	Income of previous year which has ended and the due date for furnishing the return for such year has not expired prior to the date of initiation of the search or the date of requisition (on the basis of entries relating to such income or transactions as recorded in the books of account and other documents maintained in the normal course before the date of initiation of search or requisition)	Income of period commencing from 1st day of April of the previous year in which the search is initiated or requisition is made and ending on the day immediately preceding the date of initiation of search or requisition (on the basis of entries relating to such income or transactions as recorded in the books of account and other documents maintained in the normal course on or before the day immediately preceding the date of initiation of search or requisition)	Income of period commencing from the date of initiation of the search or requisition and ending on the date of the execution of the last of the authorisations for search or requisition (on the basis of entries relating to such income or transactions as recorded in the books of account and other documents maintained in the normal course for such period on or before the date of the execution of the last of the authorisations)
		(Rs.)	(Rs.)		(Rs.)		(Rs.)	(Rs.)	(Rs.)	(Rs.)
		{Refer section 158BB(1)(a) r.w.s. 158B(b)}	{Refer section 158BB(1A)(a)}		{Refer section 158BB(1A)(b)}		{Refer section 158BB(1A)(d)}	{Refer section 158BB(1A)(c)(i)}	{Refer section 158BB(1A)(c)(ii)}	{Refer section 158BB(1A)(c)(iii)}
		[A]	[B]		[C]		[D]	[E]	[F]	[G]
			Amount (Rs.)	Section	Amount (Rs.)	Section				
1	Assessment Year Y6									
2	Assessment Year Y5									
3	Assessment Year Y4									
4	Assessment Year Y3									
5	Assessment Year Y2									
6	Assessment Year Y1									
7	Assessment Year Y0 ((In case Y0 is a part year)								Total of Column [F] and [G] (This should be equal to value from row 6 of PART-B)	(Rs.)
8	Income chargeable to tax for the block period as declared {Refer s.158BB(5)} (Figure in Column [A])									(Rs.)

OR

PART C – TI COMPUTATION OF UNDISCLOSED INCOME *(To be filled in case where the date of execution of the last of the authorisations for search or requisition falls in a previous year subsequent to the year in which the search or requisition was initiated)*

Sl. No.	Assessment Year comprising the block period	Undisclosed income declared for the year comprised in the block period	Total income determined u/s 143(1) or assessed u/s 143/ 144/ 147/ 153A/ 153C/ 158BC(1)(c)/ 245D prior to the date of search or requisition	Total income declared in return of income filed u/s 139(1) or in response to notice u/s 142(1) prior to the date of initiation of search or requisition and not covered in [B]	Total income referred to in sub-section (5) of section 115A or section 115G or sub-section (1) of section 194P for any year comprised in the block period	Income of previous year which has ended and the due date for furnishing the return for such year has not expired prior to the date of initiation of the search or the date of requisition <i>(on the basis of entries relating to such income or transactions as recorded in the books of account and other documents maintained in the normal course before the date of initiation of search or requisition)</i>	Income of period commencing from 1st day of April of the previous year in which the search is initiated or requisition is made and ending on the day immediately preceding the date of initiation of search or requisition <i>(on the basis of entries relating to such income or transactions as recorded in the books of account and other documents maintained in the normal course on or before the day immediately preceding the date of initiation of search or requisition)</i>	Income of period commencing from the day on which search is initiated or requisition is made and ending on the 31 st day of March of the previous year in which the search is initiated or requisition is made <i>(on the basis of entries relating to such income or transactions as recorded in the books of account and other documents maintained in the normal course for such period on or before the date of the execution of the last of the authorisations)</i>	Income of period commencing from 1st day of April of the previous year in which last of the authorisations for search or requisition is executed and ending on the date of the execution of the last of the authorisations for search or requisition <i>(on the basis of entries relating to such income or transactions as recorded in the books of account and other documents maintained in the normal course for such period on or before the date of the execution of the last of the authorisations)</i>
		(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)
		{Refer section 158BB(1)(a) r.w.s. 158B(b)}	{Refer section 158BB(1A)(a)}	{Refer section 158BB(1A)(b)}	{Refer section 158BB(1A)(d)}	{Refer section 158BB(1A)(c)(i)}	{Refer section 158BB(1A)(c)(ii)}	{Refer section 158BB(1A)(c)(iii)}	{Refer section 158BB(1A)(c)(iii)}
		[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
			Amount (Rs.)	Section	Amount (Rs.)	Section			
1	Assessment Year Y6								
2	Assessment Year Y5								
3	Assessment Year Y4								
4	Assessment Year Y3								

[illegible]

PART D I: Head-wise break-up of the total undisclosed income for the block period declared in column [A] of Part C (Rs.)											
S. no.	Head of income		Assessment Year								
			Y6	Y5	Y4	Y3	Y2	Y1	Y0	Y+1 (If applicable)	Total
1	Salaries										1i
2	Income from house property										2i
3	Profits and gains from business or profession										3i
4	Capital gains										4i
	4a	Short-term									
	4b	Long-term									
5	Income from other sources										5i
6	Total of head-wise undisclosed income (1i+2i+3i+4i+5i)										

Part D II: Item-wise break-up of the total undisclosed income for the block period declared in Part D I												
S. no.	Particular of income	Undisclosed income declared (Rs.)										Remarks, if any (upto 100 words)
		Assessment Year Y6	Assessment Year Y5	Assessment Year Y4	Assessment Year Y3	Assessment Year Y2	Assessment Year Y1	Assessment YearY0 <i>{Part or complete, as the case maybe}</i>	Assessment Year Y+1 <i>{If applicable}</i>	Total		
1	Money									Ai	(Rs.)	
2	Bullion									Bi	(Rs.)	
3	Jewellery									Ci	(Rs.)	
4	Other valuable article or thing									Di	(Rs.)	
5	Virtual Digital Asset									Ei	(Rs.)	
6	Expenditure									Fi	(Rs.)	
7	Incorrect claim on account of expense									Gi	(Rs.)	
8	Incorrect claim on account of exemption									Hi	(Rs.)	
9	Incorrect claim on account of deduction									Ii	(Rs.)	
10	Incorrect claim on account of allowance									Ji	(Rs.)	
11	International Transactions <i>{refer Note 4 in respect of the part assessment year}</i>							<i>{to be filled only in case Y0 is a complete year}</i>		Ki	(Rs.)	
12	Specified Domestic Transactions <i>{refer Note 4 in respect of the part assessment year}</i>							<i>{to be filled only in case Y0 is a complete year}</i>		Li	(Rs.)	
13	Income based on any entries in books of account or other documents or transactions									Mi	(Rs.)	
14	Any Other									Ni	(Rs.)	
15	Total of item-wise undisclosed income {Ai+Bi+Ci+Di+Ei+Fi+Gi+Hi+Ii+Ji+Ki+Li+Mi+Ni} <i>{This should be equal to row 6 of Part D I}</i>	(Rs.)										

PART E – TAX PAYABLE			
1.	Tax payable on the undisclosed income of the block period (60% of sl. no 8 or 9 of Part C-TI, as applicable)	1a	Amount (Rs.)
2.	Surcharge on (1) above (if applicable)	1b	
3.	Health and Education cess @ 4% on (1+2) above	1c	
4.	Total tax payable (1+2+3)	1d	
5.	Interest payable under section 158BFA(1)	1e	
6.	Gross tax payable on the undisclosed income of the block period	2	
7.	Taxes paid	3	
8.	Balance payable/ refundable	4	

PART F – DETAILS OF TAXES PAID ON UNDISCLOSED INCOME OF THE BLOCK PERIOD																									
A		Details of payments of tax on the undisclosed income of the block period																							
SELF ASSESSMENT TAX FOR BLOCK PERIOD	Sl. No.	BSR Code						Date of Deposit (DD/MM/YYYY)						Serial Number of Challan						Amount (Rs.)					
	(1)	(2)						(3)						(4)						(5)					
	i																								
	ii																								
	iii																								
	iv																								
NOTE ►		Enter the totals of Self-Assessment tax																							

PART G –TAX PAYMENTS MADE WHICH ARE NOT INCLUDED IN PART F AND FOR WHICH CREDIT IS SOUGHT AGAINST UNDISCLOSED INCOME																											
(Note: Claim of such credit and the allowability thereof is subject to the verification and satisfaction of the Assessing Officer)																											
Details of payments of tax (advance tax/self-assessment tax) for which no credit has been claimed in the returns filed earlier																											
Advance tax/ self- assessment tax	Sl. No.	BSR Code						Date of Deposit (DD/MM/YYYY)						Serial Number of Challan				Amount (Rs.)						Assessment Year			
	(1)	(2)						(3)						(4)				(5)						(6)			
	i																										
	ii																										
	iii																										
	iv																										
	NOTE ►		Enter the totals of Self-Assessment tax (advance tax/self-assessment tax)																								

PART H –TAX PAYMENTS MADE WHICH ARE NOT INCLUDED IN PART F AND FOR WHICH CREDIT IS SOUGHT AGAINST UNDISCLOSED INCOME WHICH HAS NOT BEEN CLAIMED EARLIER					
(Note: Claim of such credit and the allowability thereof is subject to the verification and satisfaction of the Assessing Officer)					
Details of payments of tax (TDS/TCS) for which no credit has been claimed in the returns filed u/s 139 earlier or where no return has been filed					
Sl. No.	Assessment Year forming part of block period where credit is available	TAN/PAN of deductor or collector	Total TDS/TCS credit available (Rs.)	Credit for TDS/TCS claimed in all the return(s) filed u/s 139 (Rs.)	Amount of TDS/TCS credit claimed in the current return (Rs.)
(1)	(2)	(3)	(4)	(5)	(6)
i					
NOTE ►		Enter the totals of TDS/TCS			

VERIFICATION

Stamp Receipt No.,
Seal, Date & Sign of
Receiving Official

I, _____ son/ daughter of _____ solemnly declare that to the best of my knowledge and belief, the information given in the return is correct and complete and is in accordance with the provisions of the Income-tax Act, 1961. I further declare that I am making this return in my capacity as _____ (drop down to be provided in e-filing utility) and I am also competent to make this return and verify it. I am holding permanent account number _____.

Date: _____ Signature: _____

If the return has been prepared by a Tax Return Preparer (TRP) give further details below:		
Identification No. of TRP	Name of TRP	Counter Signature of TRP
<div></div>		
If TRP is entitled for any reimbursement from the Government, amount thereof		

Notes:

Note: 1

Assessment Year Y6 to Y1:

Six assessment years preceding the assessment year relevant to the previous year in which search was initiated under section 132 or any requisition was made under section 132A.

Assessment Year Y0:

- ❖ **Where search/requisition is concluded in the same year in which it was initiated:** Y0 is the period in the assessment year relevant to the previous year which will be from the 1st April of the year in which search/requisition initiated upto the date of execution of the last of the authorisations for search or requisition.
- ❖ **Where the date of execution of the last of the authorisations for search or requisition falls in a previous year subsequent to the year in which the search or requisition was initiated:** Y0 is the complete assessment year relevant to the previous year starting from the 1st April of the year in which search/requisition is initiated and upto 31st March of that year.

Assessment Year Y+1 (To be filled in case the date of execution of the last of the authorisations for search or requisition falls in a previous year subsequent to the year in which the search or requisition was initiated): Y+1 is the period in the assessment year relevant to the previous year which will be from the 1st April of the year in which last of authorisations of search/requisition was executed and ending with the date of last of authorisations of search/requisition.

Note: 2

Refer section 158BB(1A)(c)(i): For the purposes for filing details of the assessment year Y1 where the relevant previous year has ended and the due date for furnishing the return under section 139(1) for such year has not expired, where accounts are not audited (if they are required to be audited), provisional figures are required to be furnished based on the books of account maintained in normal course. This shall not be considered as a return under section 139(1) for the relevant assessment year. Further, this income is required to be included in the return of income furnished under section 139 for the relevant assessment year.

Note: 3

Refer section 158BB(1A)(c)(i): For the purposes for filing details of the assessment year Y0 (where Y0 is a complete year) where the relevant previous year has ended and the due date for furnishing the return under section 139(1) for such year has not expired, provisional figures are required to be furnished based on the books of account maintained in normal course. This shall not be considered as a return under section 139(1) for the relevant assessment year. Further, this income is required to be included in the return of income furnished under section 139 for the relevant assessment year.

Note: 4

Refer section 158BB(3): In terms of the provisions of this section, any undisclosed income in respect of any international transaction or specified domestic transaction pertaining to the part previous year comprising in the block period is required to be assessed under provisions other than the applicable provisions for block assessment. Accordingly, any undisclosed income on this account is not required to be submitted as part of the block return.”.

[F. No. 370142/29/2024-TPL]

SURBENDU THAKUR, Under Secy., Tax Policy and Legislation

Note:—The principal rules were published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i) vide number S.O. 969 (E), dated the 26th March, 1962 and was last amended vide number GSR 217(E), dated the 03rd April, 2025.

Explanatory Memorandum: - It is hereby certified that no person shall be adversely affected by giving retrospective effect to these rules.