

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

NOTIFICATION

New Delhi, the 17th February, 2020

INCOME-TAX

G.S.R. 124(E).—In exercise of the powers conferred by clause (XI) of the proviso to clause (x) of sub-section (2) of section 56 read with section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Government, 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 Amendment (6th Amendment), Rules, 2020.

(2) They shall come into force from the 1st day of April, 2020.

2. In the Income-tax Rules, 1962, in rule 11UAC, in the Explanation, for clause (b), the following clause shall be substituted, namely:—

‘(b) “unauthorised colony” shall have the same meaning as assigned to it in clause (b) of section 2 of the National Capital Territory of Delhi (Recognition of Property Rights of Residents in Unauthorised Colonies) Act, 2019 (45 of 2019)’.

[Notification No. 12/2020/F. No. 370142/29/2019-TPL]

GUDRUN NEHAR, Director (Tax Policy and Legislation)

Note: The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii) *vide* number S.O. 969(E), dated the 26th March, 1962 and last amended *vide* notification number G.S.R. 112(E), Dated 13.02.2020.