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SECTION 3, SUB-SECTION (i)]

**GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE  
CENTRAL BOARD OF DIRECT TAXES**

**Notification**

**New Delhi, the 23<sup>rd</sup> March, 2017**

G.S.R. 283(E).- In exercise of the powers conferred by clause (d) and clause (e) of proviso to clause (5) of section 43 and section 282A 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. (1) These rules may be called the Income –tax ( 3<sup>rd</sup> Amendment) Rules, 2017.
- (2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Income-tax Rules, 1962,-

(I) in rule 6DDB, in sub-rule (1), for the word, brackets and letter “Member (L)”, the words and brackets “Member (Income Tax)” shall be substituted;

(II) in rule 6DDD, in sub-rule (1), for the words and brackets “Member (Legislation)”, the words and brackets “Member (Income Tax)” shall be substituted;

(III) after rule 127, the following rule shall be inserted, namely:-

**“127A. Authentication of notices and other documents-** (1) Every notice or other document communicated in electronic form by an income-tax authority under the Act shall be deemed to be authenticated,-

(a) in case of electronic mail or electronic mail message (hereinafter referred to as the e-mail), if the name and office of such income-tax authority-

- (i) is printed on the e-mail body, if the notice or other document is in the e-mail body itself; or
- (ii) is printed on the attachment to the e-mail, if the notice or other document is in the attachment,

and the e-mail is issued from the designated e-mail address of such income-tax authority;

(b) in case of an electronic record, if the name and office of the income-tax authority-

- (i) is displayed as a part of the electronic record, if the notice or other document is contained as text or remark in the electronic record itself; or

(ii) is printed on the attachment in the electronic record, if the notice or other document is in the attachment,

and such electronic record is displayed on the designated website.

(2) The Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems) shall specify the designated e-mail address of the income-tax authority, the designated website and the procedure, formats and standards for ensuring authenticity of the communication.

*Explanation.* For the purposes of this rule, the expressions-

- (i) “electronic mail” and “electronic mail message” shall have the same meanings respectively assigned to them in *Explanation* to section 66A of the Information Technology Act, 2000 (21 of 2000);
- (ii) “electronic record” shall have the same meaning as assigned to it in clause (t) of sub-section (1) of section 2 of the Information Technology Act, 2000 (21 of 2000).”

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Note:- The principal rules were published vide notification number S.O. 969 (E), dated the 26<sup>th</sup> March, 1962 and last amended by Income-tax ( 2<sup>nd</sup> Amendment) Rules, 2017 *vide* notification number G.S.R. 117(E), dated the 09<sup>th</sup> February, 2017.