

टिप्पण : मूल नियम भारत के राजपत्र, असाधारण, भाग II, खंड 3, उपखंड (ii) में सं. का.आ. 969(अ) तारीख 26 मार्च, 1962 द्वारा प्रकाशित किए गए थे और सं. का.आ. 2151(अ) तारीख 20/06/2016 द्वारा अंतिम संशोधन किया गया था।

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 22nd June, 2016

INCOME-TAX

S.O. 2179(E).—In exercise of the powers conferred by section 101, 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 (16th Amendment) Rules, 2016.
(2) They shall come into force from the date of their publication in the Official Gazette.
2. In the Income-tax Rules, 1962, in rule 10U,-
 - (i) in sub-rule (1), in *clause (d)*, for the figures, letters and words “30th day of August, 2010”, the figures, letters and words “1st day of April, 2017” shall be substituted;
 - (ii) in sub-rule (2), for the figures, letters and words “1st day of April, 2015”, the figures, letters and words “1st day of April, 2017” shall be substituted.

[Notification No. 49/2016/F. No. 370142/10/2016-TPL]

NIRAJ KUMAR, Under Secy. (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 was last amended vide notification number S.O. 2151(E), dated the 20th June, 2016.