

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

New Delhi, the 7th October, 2016

(Income-tax)

S.O. 3179(E).—In exercise of the powers conferred by clause (b) of section 13B, 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 (27th Amendment) Rules, 2016.
(2) They shall come into force on the date of their publication in the Official Gazette.
2. In the Income-tax Rules, 1962, in rule 17CA, in sub-rule (4),-
 - (i) in clause (a), the word “and” occurring at the end shall be omitted;
 - (ii) after clause (b), the following shall be inserted, namely:-
 - “(c) from a Government company as defined in clause (45) of section 2 of the Companies Act, 2013 (18 of 2013); and
 - (d) from a foreign source as defined in clause (j) of section 2 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010).”.

[Notification No. 92/2016/F. No. 142/20/2012-TPL]

ABHISHEK GAUTAM, Under Secy. (Tax Policy and Legislation)

Note.—The principal rules were published in the Gazette of India *vide* notification number S.O. 969(E), dated the 26th March, 1962, and last amended by *vide* notification number S.O.3160(E) dated 6th October, 2016.