

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

NOTIFICATION

New Delhi, the 16th September, 2019

(INCOME-TAX)

G.S.R. 661(E).—In exercise of the powers conferred by clause (47) of section 10 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. Short title and commencement.—(1) These rules may be called the Income-tax (7th Amendment) Rules, 2019.

(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 2F, in sub-rule (5), the proviso shall be omitted.

[Notification No. 66/2019/ F.No. 370142/10/2019-TPL]

NIRAJ KUMAR, Dy. Secy. (Tax Policy & Legislation)

Note : The principal rules were published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii) *vide* notification number S.O. 969(E), dated the 26th March, 1962 and was last amended, *vide* notification number S.O. 3215(E) dated 5th September, 2019.