

MINISTRY OF FINANCE

(Department of Revenue)

(Central Board of Direct Taxes)

NOTIFICATION

New Delhi, the 24th May, 2018

INCOME-TAX

S.O. 2087(E).—In exercise of the powers conferred by 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. (1) These rules may be called the Income-tax (6th Amendment), Rules, 2018.
(2) They shall come into force from the date of their publication in the Official Gazette.
2. In the Income-tax Rules, 1962 (hereinafter referred to as the principal rules), in rule 11U, clause (a) shall be omitted.
3. In the principal rules, in rule 11UA, in sub-rule (2), in clause (b), the words “or an accountant” shall be omitted.

[Notification No. 23/2018/F. No.370142/5/2018-TPL]

PRAVIN RAWAL, Dir. (Tax Policy and 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 last amended by the Income-tax (Fifth Amendment) Rules, 2018, vide notification number S.O. 1558 (E), dated 11th April, 2018.