

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

New Delhi, the 9th June, 2017

G.S.R. 569(E).—In exercise of the powers conferred by section 139A and section 285BA, 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 (14th Amendment) Rules, 2017.
(2) They shall come into force from the date of their publication in Official Gazette.
2. In the Income-tax Rules, 1962, in rule 114B, in the second proviso, after the words, “giving therein the particulars of such transaction” the words “either in paper form or electronically under the electronic verification code in accordance with the procedures, data structures, and standards specified by the Principal Director General of Income-tax (Systems) or Director General of Income-tax (Systems)” shall be inserted.

[Notification No. 51/2017/F. No. 370142/13/2017-TPL]

Dr. T. S. MAPWAL, Under Secy.

Note : (1) The principal rules were published vide notification number S.O. 969(E), dated the 26th March, 1962 and last amended by Income-tax (13th Amendment) Rules, 2017 vide notification number G.S.R. 561(E), dated 08.06.2017.

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