

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

New Delhi, the 5th October, 2017

G.S.R. 1221(E).— In exercise of powers conferred by 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 (23rd Amendment) Rules, 2017.

(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 11N, in sub-rule (2), in clause (i), for the words, letters and figures “3000”, the words, letters and figures “Sitting fee of Rs. 6000” shall be substituted.

[Notification No. 86/2017/F. No. 370142/29/2017-TPL]

PITAMBAR DAS, Director (TPL)

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 26.03.1962 and last amended vide notification number G.S.R 1028(E) dated 18.08.2017.