

# 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 (6<sup>th</sup> 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 26<sup>th</sup> March, 1962 and last amended by the Income-tax (Fifth Amendment) Rules, 2018, vide notification number S.O. 1558 (E), dated 11<sup>th</sup> April, 2018.