

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

NOTIFICATION

New Delhi, the 6th April, 2018

(Income-tax)

S.O. 1517(E).—In exercise of the powers conferred by section 295, read with sub-clause (ii) of clause (14) of section 10 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, Commencement and application. – These rules may be called the Income-tax (Third Amendment) Rules, 2018.
 - (2) They shall come into force on the 1st day of April, 2019 and shall apply to the assessment year 2019-2020 and subsequent assessment years.
2. In the Income-tax Rules, 1962, in rule 2BB, in sub-rule (2), in the Table, against serial number 10, the entries under columns (2) to (4) shall be omitted;

[Notification No. 17/2018/F. No.370142/02/2018-TPL]

PRAVIN RAWAL, Dir. (TPL-II)

Note : The principal rules were published in the Gazette of India *vide* notification No. S.O. 969(E), dated the 26th March, 1962, and was last amended by *vide* notification number G.S.R. 332(E) dated 03/04/2018.