

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,  
SECTION 3, SUB-SECTION (ii)]

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE  
CENTRAL BOARD OF DIRECT TAXES

Notification

New Delhi, the 10<sup>th</sup> day of April, 2015

S.O. 995(E)- In exercise of the 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 (Fifth Amendment) Rules, 2015.  
(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Income-tax Rules, 1962, –

(1) in rule 114, –

(a) in sub-rule (1), the following proviso shall be inserted, namely:-

“**Provided** that in case of an applicant, being a company which has not been registered under the Companies Act, 2013 (18 of 2013), the application for allotment of a Permanent Account Number may be made in Form No. INC-7 specified under sub-section (1) of section 7 of the said Act for incorporation of the company.”;

(b) in sub-rule (4),-

(i) in the opening portion, after the words, brackets and figure “referred to in sub-rule (1)” the brackets, words and figure “[other than that referred to in the proviso to sub-rule (1)]” shall be inserted;

(ii) in the TABLE, in column (4),-

(I) against Sl. No. (1), for item (C) the following item shall be substituted, namely:-

“(C) Proof of date of birth—

copy of the following documents if they bear the name, date, month and year of birth of the applicant, namely:—

- (a) birth certificate issued by the municipal authority or any office authorised to issue birth and death certificate by the Registrar of Birth and Deaths or the Indian Consulate as defined in clause (d) of sub-section (1) of section 2 of the Citizenship Act, 1955 (57 of 1955); or
- (b) pension payment order; or
- (c) marriage certificate issued by the Registrar of Marriages; or
- (d) matriculation certificate or mark sheet of recognised board; or
- (e) passport; or
- (f) driving licence; or
- (g) domicile certificate issued by the Government; or
- (h) aadhar card issued by the Unique Identification Authority of India; or
- (i) elector's photo identity card; or
- (j) photo identity card issued by the Central Government or State Government or Central Public Sector Undertaking or State Public Sector Undertaking; or
- (k) Central Government Health Service Scheme photo card or Ex-servicemen Contributory Health Scheme photo card; or
- (l) affidavit sworn before a magistrate stating the date of birth.”;

(II) against Sl. No. 3, for the words “Copy of Certificate of Registration issued by the Registrar of Companies.”, the following shall be substituted, namely:-

- “(a) Copy of Certificate of Registration issued by the Registrar of Companies; or
- (b) corporate identity number allotted by the Registrar under section 7 of the Companies Act, 2013 (18 of 2013).”;

(2) in rule 114A, in sub-rule (1), the following proviso shall be inserted, namely:-

“**Provided** that in case of an applicant, being a company which has not been registered under the Companies Act, 2013 (18 of 2013), the application for allotment of a tax deduction and collection account number may be made in Form No. INC-7 specified under sub-section (1) of section 7 of the said Act for incorporation of the company.”.

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[Notification No. 38/2015][F.No.142/15/2013-TPL]

[Gaurav Kanaujia]  
Director to Government of India

Note:- The principal rules were published vide notification number S.O. 969 (E), dated the 26<sup>th</sup> March, 1962 and last amended by Income-tax (fourth Amendment) Rules, 2015 vide notification number S.O. 915 (E), dated the 1<sup>st</sup> day of April, 2015.