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SUB-SECTION (ii)]

Government of India
Ministry of Finance
Department of Revenue
(Central Board of Direct Taxes)
NOTIFICATION

New Delhi, the 13th April, 2015

(Income-tax)

S.O. 1002 (E). – In exercise of the powers conferred by section 295, read with 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) These rules may be called the Income-tax (6th Amendment) Rules, 2015.
- (2) They shall come into force on the 1st day of April, 2015.

2. In the Income-tax Rules, 1962, in rule 2BB, in sub-rule (2), in the Table,-
 - (a) against serial number 10, in the entry under column(4), relating to the extent to which allowance is exempt, for the letters, figures and words “Rs.800 per month”, the letters, figures and words “Rs.1600 per month” shall be substituted;
 - (b) against serial number 11, in the entry under column (4), relating to the extent to which allowance is exempt, for the letters, figures and words “Rs.1600 per month”, the letters, figures and words “Rs.3200 per month” shall be substituted.

[Notification No. 39/2015/F. No.142/02/2015-TPL]

(Raman Chopra)
Director (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 S.O. No. 995(E) dated 10th April, 2015.