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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 15<sup>th</sup> day of April, 2015

#### Income-tax

**S.O. 1014 (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 (**Seventh Amendment**) Rules, 2015.
- (2) They shall be deemed to have come into force with effect from the 1st day of April, 2015.
  
2. In the Income-tax Rules, 1962,—
  - (1) in rule 12,—
    - (a) in sub-rule (1),-
      - (A) after the words, brackets, figure and letter “sub-section (4D)” the words, brackets, figure and letter “or sub-section (4E)” shall be inserted;
      - (B) for the figures “2014”, the figures “2015” shall be substituted;
      - (C) in clause (a), in the proviso, in clause (I), for sub-clause (ii), the following sub-clauses shall be substituted, namely:-

“(ii) signing authority in any account located outside India; or  
(iii) income from any source outside India;”;
      - (D) in clause (ca), in the proviso, in clause (I), for sub-clause (ii) the following sub-clauses shall be substituted, namely:-

“(ii) signing authority in any account located outside India; or

(iii) income from any source outside India;”;

(E) in clause (g), after the words, brackets, figure and letter “sub-section (4D)” the words, brackets, figure and letter “or sub-section (4E)” shall be inserted;

(b) for sub-rule(3), the following sub-rule shall be substituted, namely:-

‘(3) The return of income referred to in sub-rule (1) shall be furnished by a person mentioned in column (ii) of the Table below to whom the conditions specified in column (iii) apply, in the manner specified in column (iv) thereof:-

Table

Sl.	Person	Condition	Manner of furnishing return of income
(i)	(ii)	(iii)	(iv)
1	Individual or Hindu undivided family	(a) Accounts are required to be audited under section 44AB of the Act; (b) Where (a) is not applicable and,- (I) the return is furnished in Form No. ITR-3 or Form No. ITR-4; or (II) the person, being a resident, other than not ordinarily resident within the meaning of sub-section (6) of section 6, has, (A) assets (including financial interest in any entity) located outside India; or (B) signing authority in any account located outside India; or (C) income from any source outside India; (III) any relief, in respect of tax paid outside India, under section 90 or 90A or deduction of tax under section 91 is claimed; or (IV) any report of audit referred to in	Electronically under digital signature (A) Electronically under digital signature; or (B) Transmitting the data in the return electronically under electronic verification code; or (C) Transmitting the data in the return electronically and thereafter submitting the verification of the return in Form ITR-V.

		<p>proviso to sub-rule (2) is required to be furnished electronically; or</p> <p>(V) total income assessable under the Act during the previous year of the person (other than the person, being an individual of the age of 80 years or more at any time during the previous year and furnishing the return in Form ITR-1 or ITR-2),-</p> <p>(i) exceeds five lakh rupees; or</p> <p>(ii) any refund is claimed in the return of income;</p>	
		(c) In any other case.	<p>(A) Electronically under digital signature; or</p> <p>(B) Transmitting the data in the return electronically under electronic verification code; or</p> <p>(C) Transmitting the data in the return electronically and thereafter submitting the verification of the return in Form ITR-V; or</p> <p>(D) Paper form;</p>
2	Company	In all cases.	Electronically under digital signature.
3	A person required to furnish the return in Form ITR-7	<p>(a) In case of a political party;</p> <p>(b) In any other case</p>	<p>Electronically under digital signature;</p> <p>(A) Electronically under digital signature; or</p> <p>(B) Transmitting the data in the return electronically</p>

			under electronic verification code; or (C) Transmitting the data in the return electronically and thereafter submitting the verification of the return in Form ITR-V.
4	Firm or limited liability partnership or any person (other than a person mentioned in Sl. 1 to 3 above) who is required to file return in Form ITR-5	(a) Accounts are required to be audited under section 44AB of the Act;	Electronically under digital signature;
		(b) In any other case.	(A) Electronically under digital signature; or (B) Transmitting the data in the return electronically under electronic verification code; or (C) Transmitting the data in the return electronically and thereafter submitting the verification of the return in Form ITR-V.

*Explanation.-* For the purposes of this sub-rule “electronic verification code” means a code generated for the purpose of electronic verification of the person furnishing the return of income as per the data structure and standards specified by Principal Director General of Income-tax (Systems) or Director General of Income-tax (Systems).’

(d) in sub-rule (4), for the words and brackets, “Director-General of Income-tax (Systems)”, the words and brackets “Principal Director-General of Income-tax (Systems) or Director-General of Income-tax (Systems)” shall be substituted;

(e) in sub-rule (5), for the figures “2013”, the figures “2014” shall be substituted.

(2) in Appendix-II, for “Forms SAHAJ (ITR-1), ITR-2, SUGAM (ITR-4S) and ITR-V” the “Forms SAHAJ (ITR-1), ITR-2, SUGAM (ITR-4S) and ITR-V” shall respectively, be substituted, namely:-

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**[Notification No. 41/2015/ F.No.142/1/2015-TPL]**

(Gaurav Kanaujia)

Director to the Government of India

**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 Income-tax (Sixth Amendment) Rules, 2015 vide notification number S.O. No. 1002(E) dated 13<sup>th</sup> April, 2015.