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Government of India

Ministry of Finance

Department of Revenue

(Central Board of Direct Taxes)

(Income-tax)

Notification

New Delhi, the 23rd September, 2015

S.O. 2604(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. (1) These rules may be called the Income-tax (Thirteenth 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, in rule 2BB, in sub-rule (2), in the Table, against serial number 11, in the entry under column (2) relating to “name of allowance”, after the words “who is blind”, the words “or deaf and dumb” shall be inserted.

[Notification No. 75/2015/F. No.142/02/2015-TPL]

(Arju Garodia)
Under Secretary (TPL)

Note .—The principal rules were published in the Gazette of India vide notification number S.O. 969(E), dated the 26th March, 1962, and last amended by vide Notification number S.O. 2290(E) dated 17th August,2015.