

**[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 5th May, 2016

INCOME-TAX

S.O. 1655 (E).- In exercise of the powers conferred by section 295 read with section 195 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 (12th Amendment) Rules, 2016.

(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 29B, in sub-rule (2), the clause (iii) shall be omitted.

[Notification No.31/2016, F. No.370142/3/2016-TPL]

(PITAMBAR DAS)
DIRECTOR (TAX POLICY AND LEGISLATION)

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 *vide* notification number S.O.1587 (E), dated the 29th April, 2016.