

MINISTRY OF FINANCE
(Department of Revenue)
(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 16th November, 2016

G.S.R. 1073(E).—In exercise of the powers conferred by section 295 read with sub-section (2) of section 143 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 (31st Amendment) Rules, 2016.
(2) They shall come into force on the date of publication in the Official Gazette.
2. In the Income-tax Rules, 1962, after rule 12D, the following rule shall be inserted, namely:-

“12E. Prescribed authority under sub-section (2) of section 143.—The prescribed authority under sub-section (2) of section 143 shall be an income-tax authority not below the rank of an Income-tax Officer who has been authorised by the Central Board of Direct Taxes to act as income-tax authority for the purposes of sub-section (2) of section 143.”.

[Notification No. 105 /2016/F. No. 142/8/2014-TPL]

Dr. T. S. MAPWAL, Under Secy.

Note : The principal rules were published vide Notification S.O. 969(E), dated 26th March, 1962 and last amended *vide* Notification G.S.R. 1068(E), dated 15th November, 2016.