

**MINISTRY OF FINANCE**

**(Department of Revenue)**

**NOTIFICATION**

New Delhi, the 21st December, 2016

**S.O.4110(E).**— In exercise of the powers conferred by section 285BA read with section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:—

1. (1) These rules may be called the Income-tax ( 35th Amendment) Rules, 2016.  
(2) They shall be deemed to have come into force from the 7th August, 2015.
2. In the Income-tax Rules, 1962, in rule 114F, in clause (1), in the *Explanation*,—
  - (I) in clause (g), in sub-clause (D), for the words, brackets and letters “in sub-clause (ii)”, the words, brackets and letter “in sub-clause (B)” shall be substituted;
  - (II) in clause (h),—
    - (1) in sub-clause (i), in item (E), in the *Explanation*, for the words, brackets, letters and figure “item (A) or (B) or from one or more retirement or pension funds that meets with the requirements of clauses (e), (f) or (g) of *Explanation* to clause (1)”, the words, brackets, letters and figure “sub-clauses (i) or (ii) or from one or more retirement or pension funds that meets with the requirements of clauses (E), (F) or (G) of *Explanation* to clause (5)” shall be substituted;
    - (2) in sub-clause (ii), in item (D), in the *Explanation*, for the words, brackets, letters and figure “item (A) or (B) or from one or more retirement or pension funds that meets the requirements of clauses (e), (f) or (g) of *Explanation* to clause (1)”, the words, brackets, letters and figure “sub-clauses (i) or (ii) or from one or more retirement or pension funds that meets with the requirements of clauses (E), (F) or (G) of *Explanation* to clause (5)” shall be substituted.

[Notification No. 120/2016/F.No.370142/06/2016-TPL]

Dr. T.S. MAPWAL, Under Secy.

**Note:** It is certified that by giving retrospective effect to the present notification, no one will be adversely effected in this regard.

Nishok  
Kumar Paria

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Nishok Kumar Paria  
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