

[TO BE PUBLISHED IN THE GAZETTE OF INDIA EXTRAORDINARY, PART II,
SECTION 3, SUB-SECTION (ii)]

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

Notification

New Delhi, the 11th May, 2010

Income-tax

S.O. 1056(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 (Fourth Amendment) Rules, 2010.
(2) They shall come into force on the 1st day of April, 2010.
2. In the Income-tax Rules, 1962, -
 - (a) in rule 12, -
 - (i) for the words and figures "Form No. ITR-1", at both the places where they occur, the words and figures "Form SARAL-II (ITR-1)", shall be substituted;
 - (ii) in sub-rule (1), -
 - (a) for the figures "2009", the figures "2010" shall be substituted;

(b) for clause (a), the following clause shall be substituted, namely:-

“(a) in the case of a person being an individual where the total income includes income chargeable to income tax, under the head,-

(i) “Salaries” or income in the nature of family pension as defined in the Explanation to clause (iia) of section 57;
or

(ii) “Income from house property”, where assessee does not own more than one house property and does not have any brought forward loss under the head; or

(iii) “Income from other sources”, except winnings from lottery or income from race horses,

be in Form SARAL-II (ITR-I) and be verified in the manner indicated therein;”

(iii) in sub-rule (5), for the figures “2008”, the figures “2009” shall be substituted;

(b) in Appendix-II, for Forms ITR-2, ITR-3, ITR-4, ITR-5, ITR-6, ITR-7 and ITR-V, the following forms shall be substituted, namely:-

[Notification No. 33/2010/ F.No.142/12/2010-SO(TPL)]

(Alka Gautam)
Under Secretary to the Government of India

Note.- The principal rules were published vide Notification No.S.O.969(E), dated the 26th March, 1962 and last amended by Income-tax (Third Amendment) Rules, 2010 vide Notification S.O. No. 943(E) dated 23.4.2010.

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Subject:- Notification of Forms ITR-2, ITR-3, ITR-4, ITR-5, ITR-6, ITR-7
and ITR-V - reg.

Draft Notification of Forms ITR-2, ITR-3, ITR-4, ITR-5, ITR-6, ITR-7 and ITR-V, is placed below for vetting by the Legislative Wing of Ministry of Law and Justice.

(Alka Gautam)
Under Secretary (TPL-IV)
29.4.2010

Director (TPL-IV)

M/o Law & Justice, Legislative Department

From pre-page

Subject:- Introduction of SARAL-II Form (ITR-1) - Regarding.

Draft Notification for approved by the Finance Minister is placed below for vetting by the Legislative Wing of Ministry of Law and Justice.

(Pawan K. Kumar)
Director (TPL-IV)
09.04.2010

M/o Law & Justice, Legislative Department