

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
[CENTRAL BOARD OF DIRECT TAXES]

Notification

New Delhi, the 1st July, 2011

INCOME-TAX

S.O.1497(E).- In exercise of the powers conferred by section 295 read with section 139 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 (Sixth Amendment) Rules, 2011.
(2) They shall come into force from the date of its publication in the Official Gazette.

2. In the Income-tax Rules, 1962, in rule 12, in sub-rule (3), in the proviso, for clauses (a) and (aa) the following clause shall be substituted, namely: -

“ (a) a firm required to furnish the return in Form ITR-5 or an individual or Hindu Undivided Family (HUF) required to furnish the return in Form ITR-4 and to whom provisions of Section 44AB are applicable, shall furnish the return for Assessment year 2011-12 and subsequent Assessment Years in the manner specified in clause (ii);”

[Notification No.37/2011/ F.No.149/68/2011- SO (TPL)]

(Ashis Mohanty)
Under Secretary to the Government of India

Note.- The principal rules were published in the Gazette of India, Extraordinary Part-II, Section 3, Sub-section (ii), vide number.S.O.969(E), dated the 26th March, 1962 and last amended by Income-tax (Fifth Amendment) Rules, 2011 vide number S.O. 1214(E) dated 26.05.2011.