

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

NOTIFICATION

New Delhi, the 2nd June, 2017

INCOME-TAX

G.S.R. 546(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 (10th Amendment) Rules, 2017.
(2) They shall come into force from the date of their publication in the Official Gazette.
2. In the Income-tax Rules, 1962, in rule 31, in sub-rule (3), in the Table, against serial number 1, in column 4, for the figures, letters and words “31st day of May” the following figures, letters and words “15th day of June” shall be substituted.

[Notification No. 42 /2017, F.No.370142/17/2017-TPL]

LAKSHMI NARAYANAN, Under Secy. (Tax Policy And Legislation)

Note : The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii) vide notification number S.O. 962 (E), dated the 26th March, 1962 and last amended vide notification number S.O. 1381 (E), dated the 02.05.2017.