

**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 (31<sup>st</sup> 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.