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SECTION 3, SUB-SECTION (ii)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

New Delhi, the 16th December, 2016

NOTIFICATION

S.O.4060(E).— In exercise of the powers conferred by section 199G of the Finance Act, 2016 (28 of 2016), the Central Government hereby —

- (i) notifies the Principal Commissioner or the Commissioner, as the case may be, who exercises the jurisdiction under section 120 of the Income-tax Act, 1961 (43 of 1961), as the Principal Commissioner or the Commissioner for the purposes of declaration filed manually or electronically under electronic verification code under sub-section (1) of section 199C of the Finance Act, 2016 (28 of 2016); and
- (ii) notifies the Principal Commissioner or the Commissioner, as the case may be, who exercises the jurisdiction under section 120 of the Income-tax Act, 1961(43 of 1961) or the Commissioner of Income-tax, Centralised Processing Centre, Bengaluru, as the Principal Commissioner or Commissioner, for the purposes of declaration filed electronically with digital signature under sub-section (1) of section 199C of the Finance Act, 2016 (28 of 2016).

[Notification No. 117/2016, F.No.142/33/2016-TPL

(Dr. T.S. Mapwal)
Under Secretary to the Government of India