

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

NOTIFICATION

New Delhi, the 11th April, 2018

INCOME-TAX

S.O.1558.(E).— In exercise of the powers conferred by section 295 read with section 9A 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 (5th Amendment) Rules, 2018.
- (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 10VA, in sub-rule (2), for the words and brackets “Member (Income-tax), Central Board of Direct Taxes, Department of Revenue, Ministry of Finance, North Block, New Delhi”, the words, “the Member, Central Board of Direct Taxes, Department of Revenue, Ministry of Finance, North Block, New Delhi having supervision and control over the work of Foreign Tax and Tax Research (FT&TR) Division” shall be substituted.

[Notification No. 19/2018/ F. No. 142/15/2015-TPL]

NIRAJ KUMAR, 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 number S.O. 969 (E) dated 26th March, 1962 and was last amended by notification G.S.R. No.352(E) dated 9th April, 2018.