

[TO BE PUBLISHED IN THE GAZETTE OF INDIA EXTRAORDINARY, PART II,  
SECTION 3, SUB-SECTION (ii)]

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)  
(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 31<sup>st</sup> May, 2016

INCOME-TAX

S.O. 1923(E) In exercise of the powers conferred by section 200 read with 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 (13<sup>th</sup> Amendment) Rules, 2016.  
(2). They shall come into force from the 1<sup>st</sup> day of June, 2016..
2. In the Income-tax Rules, 1962, in rule 29B, in rule 31A, in sub-rule (4A), for the words "seven days", the words "thirty days" shall be substituted;

[Notification No. 39 /2016, F. No.142/29/2015-TPL]



(R. LAKSHMI NARAYANAN)

UNDER SECRETARY, (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.969(E), dated the 26<sup>th</sup> March, 1962 and last amended vide notification number S.O. 1655 (E), dated 05/05/2016.