

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

New Delhi, the 6th October 2016

S.O. 3160(E).—In exercise of the powers conferred by section 139A and section 285BA, 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 (**26th Amendment**) Rules, 2016.
(2) These rules shall come into force from the date of their publication in the Official Gazette.
2. In the Income-tax Rules, 1962 (hereinafter referred to as the said rules), in rule 114D,—
 - (i) in sub-rule (1), in clause (I), for the word, brackets and letter “clauses (b)”, the word, brackets and letter “clauses (a)” shall be substituted;
 - (ii) after sub-rule (3), the following shall be inserted, namely:—

“(4) The Principal Director General of Income-tax (Systems) or Director General of Income-tax (Systems) shall specify the procedures, data structures, and standards for ensuring secure capture and transmission of data, evolving and implementing appropriate security, archival and retrieval policies in relation to the statement referred to in sub-clause (i) of sub-rule (1).”.
3. In the said rules, in rule 114E, in sub-rule (3), for the brackets, words and number “(other than the person at Sl. No. 9)”, the brackets, words and numbers “(other than the persons at Sl.No.10 and Sl. No. 11)” shall be substituted.

[Notification No. 91 /2016/F. No. 370142/27/2016-TPL]

Dr. T. S. MAPWAL, Under Secy.

Note : The principal rules were published vide notification S.O. 969(E), dated the 26th March, 1962 and last amended vide notification S.O. 3150(E), dated the 05th October, 2016.