

**[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)**

.....

New Delhi, the 19th January, 2009.

**NOTIFICATION
INCOME TAX**

S.O. 197(E).- In exercise of the powers conferred by 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 (Third Amendment) Rules, 2009.

(2) They shall come into force on the 1st day of April 2009. .
2. In the Income-tax Rules, 1962, in the Table to New Appendix I, in Part-A relating to TANGIBLE ASSETS, under the heading III. MACHINERY AND PLANT, in item (3), after sub-item (vi) and entries relating thereto, the following shall be inserted, namely:-

"(via) New commercial vehicle which is acquired on or after the 1st day of January, 2009 but before the 1st day of April, 2009 and is put to use before the 1st day of April, 2009 for the purposes of business or profession [See paragraph 6 of the Notes below this Table] 50".

[Notification No. 10/2009/F.No.142/01/09- TPL]

V.Vizay Babu,
Under Secretary (TPL-III).

Note:- The principal rules were published vide notification number.S.O.969(E), dated the 26th March, 1962 and last amended by the Income-tax (2nd Amendment) Rules, 2009 vide notification S.O. No.20(E) dated the 5th January, 2009.