

[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
INCOME-TAX

New Delhi, dated the 21st day of January, 2009

S.O 220(E).- In exercise of the powers conferred by section 295 read with sub-section (3) of section 200 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 (Fourth Amendment) Rules, 2009
(2) They shall come into force with effect from the 1st day of April, 2009.

2. In the Income-tax Rules, 1962, in rule 37A,-
 - (a) for the words "*shall send within fourteen days from the end of the quarter*", the words "*shall send on or before the 15th July, the 15th October, the 15th January in respect of the first three quarters of the financial year and on or before the 15th June following the last quarter of the financial year*" shall be substituted.

 - (b) the proviso shall omitted.

[Notification No 11/2009. F.No. 142/01/2009-TPL]

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

Note:- The principal rules were published vide notification No. S.O. 969(E), dated the 26th March, 1962 and last amended by Income-tax (3rd Amendment) Rules, 2009, vide Notification No. S.O. 197(E) dated the 19th January, 2009.