

[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 1<sup>st</sup> day of April, 2014

**Income-tax**

**S.O.997(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 (**4th Amendment**) Rules, 2014.  
(2) They shall come into force with effect from the 1<sup>st</sup> day of April, 2014.
2. In the Income-tax Rules, 1962 (hereinafter referred to as the said rules), in rule 12,—
  - (a) in sub-rule (1), for the figures “2013”, the figures “2014” shall be substituted;
  - (b) in sub-rule(2), in the proviso after the words and figures “section 115JB” the words “or to give a notice under clause (a) of sub-section (2) of section 11” shall be inserted;
  - (c) in sub-rule (3), in the first proviso,-
    - (A) after clause (aab), the following clause shall be inserted, namely:-  
“(aac) a person required to furnish the return in Form ITR-5, other than a firm to which clause (aaa) is applicable, shall furnish the return for the assessment year

2014-15 and subsequent assessment years in the manner specified in clause (ii) or clause (iii);”;

(B) for clause (b), the following clause shall be substituted, namely:-

“(b) a person required to furnish the return in Form ITR-7 shall furnish the return for assessment year 2014-15 and subsequent assessment years, -

(A) in case it is furnished under sub-section (4B) of section 139, in the manner specified in clause (ii);

(B) in other cases, in the manner specified in clause (i) or clause (ii) or clause (iii):”;

(d) in sub-rule (4), after the words, “report of audit”, the words “or notice” shall be inserted;

(e) in sub-rule (5), for the figures “2012”, the figures “2013” shall be substituted.

3. In the said rules, in Appendix-II, for “Forms SAHAJ (ITR-1), ITR-2, SUGAM (ITR-4S) and ITR-V” the “Forms SAHAJ (ITR-1), ITR-2, SUGAM (ITR-4S) and ITR-V” shall be respectively substituted as follows:-

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[Notification No. 24/2014/ F.No.142/2/2014-TPL]

(Gaurav Kanaujia)  
Director to the Government of India

**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 by Income-tax (3rd Amendment) Rules, 2014 vide notification S.O. No. 878 (E) dated 21 March, 2014.