

[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 22<sup>nd</sup> June, 2016

**INCOME-TAX**

S.O. 2179(E).- In exercise of the powers conferred by section 101, 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 (16<sup>th</sup> Amendment) Rules, 2016.  
(2) They shall come into force from the date of their publication in the Official Gazette.
2. In the Income-tax Rules, 1962, in rule 10U,-
  - (i) in sub-rule (1), in *clause (d)*, for the figures, letters and words "30<sup>th</sup> day of August, 2010", the figures, letters and words "1<sup>st</sup> day of April, 2017" shall be substituted;
  - (ii) in sub-rule (2), for the figures, letters and words "1<sup>st</sup> day of April, 2015", the figures, letters and words "1<sup>st</sup> day of April, 2017" shall be substituted.

[Notification No. 49/2016/ F. No. 370142/10/2016-TPL]

**(Niraj Kumar)**  
**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 number S.O. 969 (E) dated the 26<sup>th</sup> March, 1962 and was last amended vide notification number S.O. 2151 (E), dated the 20<sup>th</sup> June, 2016.