

**MINISTRY OF FINANCE**

**(Department of Revenue)**

(CENTRAL BOARD OF DIRECT TAXES)

**NOTIFICATION**

New Delhi, the 7th October, 2016

**(Income-tax)**

**S.O. 3179(E).**—In exercise of the powers conferred by clause (b) of section 13B, 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 (27<sup>th</sup> Amendment) Rules, 2016.  
(2) They shall come into force on the date of their publication in the Official Gazette.
2. In the Income-tax Rules, 1962, in rule 17CA, in sub-rule (4),-
  - (i) in clause (a), the word “and” occurring at the end shall be omitted;
  - (ii) after clause (b), the following shall be inserted, namely:-
    - “(c) from a Government company as defined in clause (45) of section 2 of the Companies Act, 2013 (18 of 2013); and
    - (d) from a foreign source as defined in clause (j) of section 2 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010).”.

[Notification No. 92/2016/F. No. 142/20/2012-TPL]

ABHISHEK GAUTAM, Under Secy. (Tax Policy and Legislation)

**Note.**—The principal rules were published in the Gazette of India *vide* notification number S.O. 969(E), dated the 26<sup>th</sup> March, 1962, and last amended by *vide* notification number S.O.3160(E) dated 6<sup>th</sup> October, 2016.