

**[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,
SECTION 3, SUB-SECTION (i)]**

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
CENTRAL BOARD OF DIRECT TAXES**

Notification

New Delhi, the 9th February, 2017

G.S.R.117(E)- In exercise of the powers conferred by section 139A and sub-section (1) of section 203A, 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 (2nd Amendment) Rules, 2017.
- (2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Income-tax Rules, 1962, –

(i) in rule 114, in sub-rule (1) for the proviso the following proviso shall be substituted, namely:-

“Provided that an applicant may apply for allotment of permanent account number through a common application form notified by the Central Government in the Official Gazette, and the Principal Director General of Income-tax (Systems) or Director General of Income-tax (Systems) shall specify the classes of persons, forms and formats along with procedure for safe and secure transmission of such forms and formats in relation to furnishing of permanent account number.”;

(ii) in rule 114A, in sub-rule (1) for the proviso the following proviso shall be substituted, namely:-

“Provided that an applicant may apply for allotment of a tax deduction and collection account number through a common application form notified by the Central Government in the Official Gazette, and the Principal Director General of Income-tax (Systems) or Director General of Income-tax (Systems) shall specify the classes of persons, applicable forms and formats along with procedure for safe and secure transmission of such forms and formats in relation to furnishing of tax deduction and collection account number.”.

[Notification No. 9/2017/F.No. 370142/40/2016-TPL]

Dr T. S. MAPWAL, Under Secy.

Note: The principal rules were published vide notification number S.O. 969 (E), dated the 26th March, 1962 and last amended by Income-tax (1st Amendment) Rules, 2017 vide notification number G.S.R.No.14 (E), dated the 6th January, 2017.