

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 29th November, 2019

G.S.R. 885(E).—In exercise of the powers conferred by section 46 read with section 68 of the Prohibition of Benami Property Transactions Act, 1988 (45 of 1988), the Central Government hereby makes the following rules further to amend the Prohibition of Benami Property Transactions Rules, 2016, namely:—

1. (1) **Short title and commencement.**— (1) These rules may be called the Prohibition of Benami Property Transactions (1st Amendment), Rules, 2019.

(2) They shall come into force from the date of their publication in the Official Gazette.

2. In the Prohibition of Benami Property Transactions Rules, 2016 (hereinafter referred to as the said rules) in rule 10, –

(a) for sub-rules (1) and (2), the following rules shall be substituted, namely:-

“(1) An appeal under sub-section (1) and sub-section (1A) of section 46 of the Act shall be made to the Appellate Tribunal in Form 3 annexed to these rules.

(2) An appeal filed under,-

(i) sub-section (1) of section 46 of the Act shall be accompanied by a fee of ten thousand rupees; and

(ii) sub-section (1A) of section 46 of the Act shall be accompanied by a fee of two thousand rupees.”

(b) in sub-rule (4), for the words, brackets and figure “sub-section (1)”, the words, brackets, figures and letter “sub-section (1) or sub-section (1A), as the case may be” shall be substituted.

- (3) In the said rules, in Form 3,
- (a) in the opening portion before the heading “FACTS” for the words and brackets “passed by the Adjudicating Authority (*address of Adjudicating Authority*)”, the words and brackets “passed by the authority (*address of the authority*)” shall be substituted;
- (b) under the heading “FACTS” for the words “passed by the or Adjudicating Authority”, the words “ passed by the authority” shall be substituted.

[Notification No. 101/2019/F. No.370142/25/2019-TPL]

PRAVIN RAWAL, Director (Tax policy and legislation)

Note : The principal rules were published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (i) *vide* notification number G.S.R.1004(E), dated the 25th October, 2016.