

MINISTRY OF FINANCE**(Department of Revenue)****(CENTRAL BOARD OF DIRECT TAXES)****NOTIFICATION**

New Delhi, the 30th January, 2019

G.S.R. 76(E).—In exercise of the powers conferred by section 133C read with sub-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. **Short title and commencement.**—(1) These rules may be called the Income-tax (**15th Amendment**) Rules, 2019.

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

2. In the Income-tax Rules, 1962, for rule 12D, the following rule shall be substituted, namely:—

“Prescribed income-tax authority under section 133C.

12D. The prescribed income-tax authority under section 133C shall be an income-tax authority not below the rank of Assistant Commissioner of Income-tax who has been authorised by the Central Board of Direct Taxes to act as such authority for the purposes of that section.”.

[Notification No. 4/2019/F. No. 370142/22/2017-TPL]

SALIL MISHRA, Director (Tax Policy and Legislation)

Note : The principal rules were published in the Gazette of India *vide* notification number S.O. 969(E), dated the 26th March, 1962 and last amended *vide* notification number G.S.R. 1217(E), dated 18th December, 2018.