

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

Notification

New Delhi, the 1st day of April, 2015

INCOME-TAX

S.O. 915(E).- In exercise of the powers conferred by sub-sections (9) and(9A) of section 92CC 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 (Fourth Amendment) Rules, 2015.
(2). They shall come into force on the date of their publication in the Official Gazette.
2. In the Income-tax Rules, 1962 (hereafter referred to as the principal rules), in rule 10MA, in sub-rule (5), for the first proviso and the second proviso, the following provisos shall be substituted, namely:-

“Provided that in a case where an application has been filed on or before the 31st day of March, 2015, Form No. 3CEDA along with proof of payment of additional fee may be filed at any time on or before the 30th day of June, 2015 or the date of entering into the agreement whichever is earlier:

Provided further that in a case where an agreement has been entered into on or before the 31st day of March, 2015, Form No. 3CEDA along with proof of payment of additional fee may be filed at any time on or before the 30th day of June, 2015 and, notwithstanding anything contained in rule 10Q, the agreement may be revised to provide for rollback provision in the said agreement in accordance with this rule.”

[Notification No. 33/2015/ F.No.142 /14/2014-TPL]

(Amit Katoch)
Under Secretary (Tax Policy and Legislation-I)

Note. - The principal rules were published vide notification number S.O.969 (E), dated the 26th March, 1962 and last amended by Income-tax (Third Amendment) Rules, 2015 vide notification number S.O. 758(E), dated 14-03-2015.