

टिप्पण : मूल नियम भारत के राजपत्र, असाधारण, भाग 2, खंड 3, उपखंड (ii) में अधिसूचना संख्यांक का.आ. 969(अ), तारीख 26 मार्च, 1962 द्वारा प्रकाशित किए गए थे और उनमें अंतिम संशोधन आय-कर (पांचवां संशोधन) नियम, 2018 द्वारा अधिसूचना संख्यांक का.आ. 1558 (अ), तारीख 11 अप्रैल, 2018 द्वारा किया गया था ।

MINISTRY OF FINANCE

(Department of Revenue)

(Central Board of Direct Taxes)

NOTIFICATION

New Delhi, the 24th May, 2018

INCOME-TAX

S.O. 2087(E).—In exercise of the powers conferred by sub-section (2) of section 56 read with section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:—

1. (1) These rules may be called the Income-tax (6th Amendment), Rules, 2018.
(2) They shall come into force from the date of their publication in the Official Gazette.
2. In the Income-tax Rules, 1962 (hereinafter referred to as the principal rules), in rule 11U, clause (a) shall be omitted.
3. In the principal rules, in rule 11UA, in sub-rule (2), in clause (b), the words “or an accountant” shall be omitted.

[Notification No. 23/2018/F. No.370142/5/2018-TPL]

PRAVIN RAWAL, Dir. (Tax Policy and Legislation)

Note.—The principal rules were published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii) vide notification number S.O.969(E), dated the 26th March, 1962 and last amended by the Income-tax (Fifth Amendment) Rules, 2018, vide notification number S.O. 1558 (E), dated 11th April, 2018.

**RAKESH
SUKUL**

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