

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

**NOTIFICATION**

New Delhi, the 22nd May, 2019

**INCOME-TAX**

**G.S.R. 375(E)**,— In exercise of the powers conferred by sub-section (1C) of section 197A 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. Short title and commencement.—**

- (i) This rule may be called the Income-tax (4<sup>th</sup> Amendment) Rules, 2019.
  - (ii) It shall come into force from the date of its publication in the Official Gazette.
2. In the Income-tax Rules, 1962, in Appendix II, in Form No. 15H in Part II, in note 10, the following proviso shall be inserted, namely:—

“Provided that such person shall accept the declaration in a case where income of the assessee, who is eligible for rebate of income-tax under section 87A, is higher than the income for which declaration can be accepted as per this note, but his tax liability shall be nil after taking into account the rebate available to him under the said section 87A.”

[Notification No. 41/2019/F. No. 370142/5/2019-TPL]

SAURABH GUPTA, Under Secy. (Tax Policy & Legislation)

**Note:** The principal rules were published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii) *vide* number S.O. 969(E), dated the 26<sup>th</sup> March, 1962 and were last amended *vide* notification G.S.R. No. 304(E), dated 12<sup>th</sup> April, 2019.