

MINISTRY OF FINANCE
(Department Of Revenue)
(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 14th December, 2016

No. 114 /2016

S. O. 4033 (E). – In exercise of the powers conferred by sub section (1) of section 94A of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby rescinds the notification of the Government of India in the Ministry of Finance, Department of Revenue, Central Board of Direct Taxes, number 86 of 2013 published in the Gazette of India, Part II, section 3, sub-section (ii) *vide* S.O. 3307(E) dated 1st November 2013, except as respects things done or omitted to be done before such rescission, with effect from the date of publication of this notification in the Official Gazette.

[F.No. 500/02/2015-FT&TR-III]

GAURAV SHARMA, Under Secy,