

‘(ख) “अप्राधिकृत कालोनी” का वही अर्थ होगा, जो दिल्ली राष्ट्रीय राजधानी राज्यक्षेत्र (अप्राधिकृत कालोनी निवासी संपत्ति अधिकार मान्यता) अधिनियम, 2019 (2019 का 45) की धारा 2 के उपखंड (ख) में यथा समनुदेशित है।

[अधिसूचना सं. 12/2020/फा.सं. 370142/29/2019-टीपीएल]
गुडरुन नेहार, निदेशक (कर नीति और विधान)

टिप्पण: मूल नियम भारत के राजपत्र, असाधारण, भाग II, खंड 3, उप-खंड (ii) में का.आ. संख्या 969(अ), तारीख 26 मार्च, 1962 द्वारा प्रकाशित किए गए थे और उसमें अंतिम बार अधिसूचना संख्यांक सा.का.नि. 112(अ), तारीख 13.02.2020 द्वारा संशोधन किया गया।

MINISTRY OF FINANCE
(Department of Revenue)
(CENTRAL BOARD OF DIRECT TAXES)
NOTIFICATION
New Delhi, the 17th February, 2020
INCOME-TAX

G.S.R. 124(E).—In exercise of the powers conferred by clause (XI) of the proviso to clause (x) of 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. Short title and commencement.**—(1) These rules may be called the Income tax Amendment (6th Amendment), Rules, 2020.
(2) They shall come into force from the 1st day of April, 2020.
- 2. In the Income-tax Rules, 1962, in rule 11UAC, in the Explanation, for clause (b), the following clause shall be substituted, namely:—**
‘(b) “unauthorised colony” shall have the same meaning as assigned to it in clause (b) of section 2 of the National Capital Territory of Delhi (Recognition of Property Rights of Residents in Unauthorised Colonies) Act, 2019 (45 of 2019)’.

[Notification No. 12/2020/F. No. 370142/29/2019-TPL]
GUDRUN NEHAR, Director (Tax Policy and 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 26th March, 1962 and last amended *vide* notification number G.S.R. 112(E), Dated 13.02.2020.