

**NOTIFICATION NO. 28/2014**

New Delhi, the 30th day of May, 2014

S.O. 1418(E).— In exercise of the powers conferred by 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 (6th Amendment) Rules, 2014**.

(2) They shall be deemed to have come into force with effect from the 1st day of April, 2014.

2. In the Income-tax Rules, 1962 (hereinafter referred to as the said rules), in rule 12, in sub-rule(2), in the proviso,-

(a) after the expression "section 10A", the expression "section 10AA" shall be inserted;

(b) after the expression "section 44AB", the expression "section 44DA, section 50B" shall be inserted;

(c) for the expression "or section 115JB", the expression "section 115JB or section 115VW" shall be substituted.

3. In the said rules, in Appendix-II, for FORM ITR-3, FORM ITR-4, FORM ITR-5, FORM ITR-6 and FORM ITR-7, the following FORMS shall respectively be substituted, namely:-

<p style="text-align: center;"><b>FORM ITR-3</b></p> <p style="text-align: center;"><b>INDIAN INCOME TAX RETURN</b></p> <p>[For Individuals/HUFs being partners in firms and not carrying out business or profession under any proprietorship]</p> <p>(Please see rule 12 of the Income-tax Rules, 1962)</p> <p>(Also see attached instructions)</p>
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<p style="text-align: center;"><b>FORM ITR-4</b></p> <p style="text-align: center;"><b>INDIAN INCOME TAX RETURN</b></p> <p>(For individuals and HUFs having income from a proprietary business or profession)</p>
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(Please see rule 12 of the Income-tax Rules, 1962)

(Also see attached instructions)

### **FORM ITR-5**

#### **INDIAN INCOME TAX RETURN**

[For firms, AOPs and BOIs]

(Please see rule 12 of the Income-tax Rules, 1962)

(Also see attached instructions)

### **FORM ITR-6**

#### **INDIAN INCOME TAX RETURN**

[For Companies other than companies claiming exemption under section 11]

(Please see rule 12 of the Income-tax Rules, 1962)

(Also see attached instructions)

### **FORM ITR-7**

#### **INDIAN INCOME TAX RETURN**

[For persons including companies required to furnish return under section 139(4A) or section 139(4B) or section 139(4C) or section 139(4D)]

(Please see rule 12 of the Income-tax Rules, 1962)

(Also see attached instructions for guidance)

[F.No.142/2/2014-TPL]

(Gaurav Kanaujia)

**Director to the Government of India**

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 Income-tax (5th Amendment) Rules, 2014 vide notification S.O. No.1297 (E) dated 16 May, 2014.