

**INCOME-TAX (SEVENTH AMENDMENT) RULES, 2013 – AMENDMENT IN  
RULE 12 & SUBSTITUTION OF FORMS ITR-2, ITR-3, ITR-4, ITR-5, ITR-6 AND  
ITR-7**

**NOTIFICATION NO. 42/2013 [F.NO.142/5/2013-TPL]/SO 1513(E), DATED 11-6-2013**

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 (Seventh Amendment) Rules, 2013.  
(2) They shall be deemed to have come into force with effect from the 1st day of April, 2013.
2. In the Income-tax Rules, 1962 (hereinafter referred to as the said rules), in rule 12,-
  - (a) in sub-rule (2),-
    - (A) after the words, letters and figure "Form No. ITR-6" the words, letters and figure "or Form No. ITR-7" shall be inserted;
    - (B) for the proviso, the following proviso shall be substituted, namely:—

"Provided that where an assessee is required to furnish a report of audit specified under sub-clauses (iv), (v), (vi) or (via) of clause (23C) of section 10, section 10A, clause (b) of sub-section (1) of section 12A, section 44AB, section 80-IA, section 80-IB, section 80-IC, section 80-ID, section 80JJAA, section 80LA, section 92E or section 115JB of the Act, he shall furnish the same electronically.";
  - (b) in sub-rule (3),-
    - (A) in the proviso, for clause (aab), the following clause shall be substituted, namely:-

"(aab) a person claiming any relief of tax under section 90 or 90A or deduction of tax under section 91 of the Act, other than a person to whom clause (aaa) or clause (ab) is applicable, shall furnish the return for assessment year 2013-14 and subsequent assessment years in the manner specified in clause (ii) or clause (iii).";
    - (B) after the proviso, the following proviso shall be inserted, namely:-

"Provided further that a person who is required to furnish any report of audit referred to in proviso to sub-rule (2) electronically, other than a person to whom clause (aaa) or clause (ab) of the first proviso is applicable, shall furnish the return, in Form as applicable to him, in the manner specified in clause (ii) or clause (iii)."
3. In the said rules, in Appendix-II, for "Forms ITR-2, ITR-3, ITR-4, ITR-5, ITR-6 and ITR-7", the "Forms [ITR-2](#), [ITR-3](#), [ITR-4](#), [ITR-5](#), [ITR-6](#) and [ITR-7](#) " shall be substituted.