

**INCOME-TAX (FOURTH AMENDMENT) RULES, 2012 - AMENDMENT IN THE
TABLE OF THE NEW APPENDIX I**

NOTIFICATION NO. 15/2012 [F.NO.149/21/2010-SO(TPL)]/S.O.694(E), DATED 30-3-2012

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 (4th Amendment) Rules, 2012.

(2) They shall come into force on the 1st day of April, 2012.

2. In the Income-tax Rules, 1962, in the Table, in the New Appendix I, in Part-A relating to Tangible Assets, under the heading "III. Machinery and Plant", in item (8), in sub-item (*xiii*), -

(a) In clause (*l*), after the words, "which run on wind mills", the words, figures and letters, "installed on or before 31st day of March, 2012", shall be inserted ; and

(b) In clause (*m*), after the words, "running on wind energy", the words figures and letters, "installed on or before 31st day of March, 2012", shall be inserted.