

Notification No. 37/2011

Dated 1-7-2011

In exercise of the powers conferred by section 295, read with section 139 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 (Sixth Amendment) Rules, 2011.

(2) They shall come into force from the date of its publication in the Official Gazette.

2. In the Income-tax Rules, 1962 in rule 12, in sub-rule (3), in the proviso, for clauses (a) and (aa) the following clause shall be substituted, namely :—

“(a) a firm required to furnish the return in Form ITR-5 or an individual or Hindu Undivided Family (HUF) required to furnish the return in Form ITR-4 and to whom provisions of section 44AB are applicable, shall furnish the return for assessment year 2011-12 and subsequent assessment years in the manner specified in clause (ii);”

[F. No. 149/68/2011-So (Tpl)]