

Notification No. 84/2010

[F. No. 142/16/2010-SO (TPL)]

Dated 22-11-2010

In exercise of the powers conferred by sub-section (1) of section 139B of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby amends the Tax Return Preparer Scheme, 2006, published vide notification number S.O. 2039(E) dated the 28th November, 2006 namely :—

1. (1) This Scheme may be called the Tax Return Preparer (First Amendment) Scheme, 2010.

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

2. In the Tax Return Preparer Scheme, 2006,—

(a) for the proviso to sub-paragraph (f) of paragraph 2, the following proviso shall be substituted, namely :—

"Provided that a person being a person referred to in clause (ii) or clause (iii) or clause (iv) of sub-section (2) of section 288 shall not be entitled to act as Tax Return Preparer;"

(b) for clause (xii) of sub-paragraph (1) of paragraph 11, the following shall be substituted, namely :—

"(xii) if he, after issue of Tax Return Preparer Certificate to him under clause (viii) of paragraph 4 of the Scheme, becomes a person referred to in clause (ii) or clause (iii) or clause (iv) of sub-section (2) of section 288 of the Act."