

## **Notification No. 85/2010**

**[F. No. 149/45/2010-SO (TPL)]**

Dated 22-11-2010

In exercise of the powers conferred by section 295 read with clause (14) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rule further to amend Income-tax Rules, 1962, namely :—

1. (1) These Rule may be called the Income-tax (Eighth Amendment) Rules, 2010.

(2) They shall be deemed to have come into force retrospectively with effect from 1st day of September, 2008.

2. In the Income-tax Rules, 1962, in rule 2BB, in sub-rule (2), in the Table, against serial number 4, in column 4, for letters, figures and words "Rs. 6,000 per month" the letters, figures and words, "Rs. 10,000 per month" shall be substituted.