

MINISTRY OF FINANCE
(Department of Revenue)
(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 29th May, 2020

INCOME-TAX

G.S.R. 338(E).—In exercise of the powers conferred by section 139 read with 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. Short title and commencement.—(1) These rules may be called the Income-tax (12th Amendment) Rules, 2020.

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

2. In the Income-tax Rules, 1962,

(a) in rule 12, in sub-rule (1)—

(I) in clause (a), in the proviso,-

(i) in item (V), the word “or” shall be inserted at the end;

(ii) items (VII) and (VIII) shall be omitted;

(II) in clause (ca), in the proviso, item (VI) shall be omitted.

(b) in Appendix II, for Form “Sahaj (ITR-1), Form ITR-2, Form ITR-3, Form Sugam (ITR-4), Form ITR-5, Form ITR-6, Form ITR-7 and Form ITR-V”, the following Forms shall, respectively, be substituted, namely:—

[Notification No. 31/2020/F. No. 370142/32/2019-TPL]

ANKUR GOYAL, Under Secy.

Note : The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii) *vide* notification number S.O. 969(E), dated the 26th March, 1962 and last amended by the Income-tax (11th Amendment) Rules, 2020, *vide* notification number G.S.R. 329 (E) dated 28.5.2020.