

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

New Delhi, the 13th March, 2018

G.S.R. 221(E).—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 amends the notification of the Ministry of Finance (Department of Revenue), number S.O.1660 (E) dated the 22nd June, 2015, published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii) dated the 22nd June, 2015, namely:-

1. In the said notification for the existing ‘Note’ at the bottom, the following shall be substituted:-

“**Note 1:** 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 (7th Amendment) Rules, 2015, *vide* notification number S.O. No. 1014(E), dated 15th April, 2015.

Note 2: By giving retrospective effect to this notification, no one will be adversely affected.”

2. This notification shall be deemed to have come into force from the 22nd day of June, 2015.

[Notification No. 14/2018/F. No. 370142/32/2017-TPL]

Dr. T. S. MAPWAL, Under Secy.

Note : The principal notification was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii) *vide* notification number S.O. 1660(E) dated the 22nd June, 2015.