

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB- SECTION (ii)]

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE  
[CENTRAL BOARD OF DIRECT TAXES]

**NOTIFICATION**

New Delhi, the 30<sup>th</sup> day of March, 2016

**Income-tax**

**S.O. 1262(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 makes the following rules further to amend the Income-tax Rules, 1962, namely:-

1. (1) These rules may be called the Income-tax (**9<sup>th</sup> Amendment**) Rules, 2016.  
(2) They shall come into force with effect from the 1<sup>st</sup> day of April, 2016.
2. In the Income-tax rules, 1962,—
  - (1) in rule 12,—
    - (a) in sub-rule (1),-
      - (A) after the word, brackets, figure and letter “sub-section (4E)”, the words, brackets, figure and letter “or sub-section (4F)” shall be inserted;
      - (B) for the figures “2015”, the figures “2016” shall be substituted;
      - (C) in clause (ca), after the words “Hindu undivided family”, the words “or a firm, other than a limited liability partnership firm,” shall be inserted;
      - (D) in clause (g), after the word, brackets, figure and letter “sub-section (4E)”, the words, brackets, figure and letter “or sub-section (4F)” shall be inserted;
    - (b) in sub-rule (5), for the figures “2014”, the figures “2015” shall be substituted.
  - (2) in Appendix-II, for “Forms Sahaj (ITR-1), ITR-2, ITR-2A, ITR-3, Sugam (ITR-4S), ITR-4, ITR-5, ITR-6, ITR-7 and ITR-V”, the following forms shall respectively be substituted, namely:-

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**[Notification No. 24/2016/ F.No.370142/2/2016-TPL]**

(Ekta Jain)  
Deputy Secretary to the Government of India

**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 26<sup>th</sup> March, 1962 and last amended by the Income-tax (8<sup>th</sup> Amendment) Rules, 2016, vide notification number S.O. No.1206(E), dated 23<sup>rd</sup> March, 2016.

