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**MINISTRY OF FINANCE**

**(Department of Revenue)**

**(CENTRAL BOARD OF DIRECT TAXES)**

**NOTIFICATION NO. 17/2018**

**New Delhi, the 6th April, 2018**

**(Income-tax)**

**S.O. 1517(E).-**In exercise of the powers conferred by section 295, read with sub-clause (ii) of clause (14) of section 10 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, Commencement and application**. – These rules may be called the Income-tax (Third Amendment) Rules, 2018.

(2) They shall come into force on the 1st day of April, 2019 and shall apply to the assessment year 2019-2020 and subsequent assessment years.

2. In the Income-tax Rules, 1962, in rule 2BB, in sub-rule (2), in the Table, against serial number 10, the entries under columns (2) to (4) shall be omitted;

**[F. No.370142/02/2018-TPL]**

**PRAVIN RAWAL, Dir. (TPL-II)**

**Note :** The principal rules were published in the Gazette of India vide notification No. S.O. 969(E), dated the 26th March, 1962, and was last amended by vide notification number G.S.R. 332(E) dated 03/04/2018.

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