

[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 May, 2014

#### Income-tax

**S.O. 1418(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 (**6<sup>th</sup> Amendment**) Rules, 2014.  
(2) They shall be deemed to have come into force with effect from the 1<sup>st</sup> day of April, 2014.
2. In the Income-tax Rules, 1962 (hereinafter referred to as the said rules), in rule 12, in sub-rule(2), in the proviso,-
  - (a) after the expression “section 10A”, the expression “section 10AA” shall be inserted;
  - (b) after the expression “section 44AB”, the expression “section 44DA, section 50B” shall be inserted;
  - (c) for the expression “or section 115JB”, the expression “section 115JB or section 115VW” shall be substituted.
3. In the said rules, in Appendix-II, for FORM ITR-3, FORM ITR-4, FORM ITR-5, FORM ITR-6 and FORM ITR-7, the following FORMS shall respectively be substituted, namely:-

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[Notification No. 28/2014, F.No.142/2/2014-TPL]

(Gaurav Kanaujia)  
Director 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 Income-tax (5th Amendment) Rules, 2014 vide notification S.O. No.1297 (E) dated 16 May, 2014.