

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

New Delhi, the 30th September, 2014

**INCOME-TAX**

**S.O. 2556(E).**— In exercise of the powers conferred by section 133C 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. (1) These rules may be called the Income-tax (10<sup>th</sup> Amendment) Rules, 2014.
- (2) They shall come into force on the date of their publication in the Official Gazette.
2. In the Income-tax Rules, 1962 (hereinafter referred to as the said rules), after rule 12C, the following rule shall be inserted, namely:-

“Prescribed authority under section 133C

- 12D. The prescribed authority under section 133C shall be the Principal Director General or Director General or Principal Director or Director, as the case may be.

*Explanation.*- For the purposes of this rule, “Principal Director General or Director General or Principal Director or Director” means the Principal Director General of Income-tax or the Director General of Income-tax or the Principal Director of Income-tax or the Director of Income-tax to whom the Central Board of Direct Taxes may authorise to act as prescribed authority for the purposes of section 133C.”

[Notification No. 48/2014/ F.No.142/8/2014-TPL]

ARJU GARODIA, 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 Income-tax (9th Amendment) Rules, 2014 vide notification No. S.O. 2487(E) dated 24th September, 2014.