

## **Rule 114B of Income-tax Rules amended.**

*Notification No. 27/2017 [F. No. 370142/32/2017-TPL],  
Dated 5th April, 2017.*

**G.S.R. 331(E).**— In exercise of the powers conferred by section 139A and section 285BA, 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 (Seventh Amendment) Rules, 2017.

(2) It shall be deemed to have come into force from the 1st March, 2017.

**2.** In the Income-tax Rules, 1962, in Rule 114B, in the fourth proviso, for the figures, letters and words “28th day of February”, the figures, letters and words “30th day of June” shall be *substituted*.

**(Dr. T. S. MAPWAL),**  
Under Secretary to the Government of India

*Note : (1) The principal rules were published vide notification number S.O. 969(E), dated the 26th March, 1962 and last amended by Income-tax (Sixth Amendment) Rules, 2017 vide notification number G.S.R. 325(E), dated the 3rd April, 2017.*

*(2) By giving retrospective effect to the present notification, no one will be adversely affected.*

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