

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

NOTIFICATION

New Delhi, the 1st day of April, 2019

Income-tax

G.S.R. 279(E).— In exercise of the powers conferred by section 139 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. **Short title and commencement.**— (1) These rules may be called the Income-tax (Second Amendment) Rules, 2019.

(2) They shall come into force with effect from the 1st day of April, 2019.

2. In the Income-tax rules, 1962 (hereinafter referred to as the principal rules), in rule 12,—

(a) in sub-rule (1),—

(I) in the opening portion, for the figures “2018”, the figures “2019” shall be substituted;

(II) in clause (a), in the proviso, after item (IC), the following items shall be inserted, namely:—

“(ID) has claimed deduction under section 57, other than deduction claimed under clause (iia) thereof;

(IE) is a director in any company;

(IF) has held any unlisted equity share at any time during the previous year;

(IG) is assessable for the whole or any part of the income on which tax has been deducted at source in the hands of a person other than the assessee;”;

(III) in clause (ca), —

(i) in the opening portion, for the words “a Hindu undivided family or a firm, other than a limited liability partnership firm,”, the words “a Hindu undivided family, who is a resident other than not ordinarily resident, or a firm, other than limited liability partnership firm, which is a resident” shall be substituted;

(ii) in the proviso, for item (I), the following items shall be substituted, namely:—

“(I) has assets (including financial interest in any entity) located outside India;

- (IA) has signing authority in any account located outside India;
- (IB) has income from any source outside India;
- (IC) has income to be apportioned in accordance with provisions of section 5A;
- (ID) is a director in any company;
- (IE) has held any unlisted equity share at any time during the previous year;
- (IF) has total income, exceeding fifty lakh rupees;
- (IG) owns more than one house property, the income of which is chargeable under the head “Income from house property”;
- (IH) has any brought forward loss or loss to be carried forward under any head of income;
- (IJ) is assessable for the whole or any part of the income on which tax has been deducted at source in the hands of a person other than the assessee;”;

(IV) in clause (g), the words, brackets, figures and letters “or sub-section (4E) or sub-section (4F)” shall be omitted;

(b) in sub-rule (3), in the Table, in column (i), against the entries at serial number 1, in column (iii), for item (b), the following item shall be substituted, namely:—

“(b) Where total income assessable under the Act during the previous year of a person, being an individual of the age of eighty years or more at any time during the previous year, and who furnishes the return in Form number SAHAJ (ITR-1) or Form number SUGAM (ITR-4).”;

(c) in sub-rule (5), for the figures “2017”, the figures “2018” shall be substituted.

3. In the principal rules, in Appendix II, for Forms “Form Sahaj (ITR-1), Form ITR-2, Form ITR-3, Form Sugam (ITR-4), Form ITR-5, Form ITR-6, Form ITR-7 and Form ITR-V”, the following Forms shall, respectively, be substituted, namely;-

[Notification No. 32/2019/ F.No.370142/1/2019-TPL]

(Saurabh Gupta)

Under 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 26th March, 1962 and last amended by the Income-tax (First Amendment) Rules, 2019, *vide* notification number G.S.R. No. 76(E), dated 30th January, 2019.