

TO BE PUBLISHED IN PART II - SECTION 3 - SUB-SECTION  
(11) OF THE GAZETTE OF INDIA EXTRAORDINARY

CENTRAL BOARD OF DIRECT TAXES

NOTIFICATION

NO. 2306

INCOME-TAX

New Delhi, the 25th May, 1978.

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 (Fifth Amendment) Rules, 1978.

(2) They shall come into force on the 1st day of June, 1978.

2. In the Income-tax Rules, 1962 (hereinafter referred to as the principal rules),-

(a) in rule 28, after sub-rule (1B), the following sub-rule shall be inserted, namely:-

"(1BB) An application by a person, other than a company, for a certificate under clause (a) of sub-section (1) of section 197 in respect of income by way of winnings from horse race shall be made in Form <sup>13B</sup> 13BB.";

(b) in rule 30,-

(1) in sub-rule (1), after the word, figures and letter "section 194B,", the word, figures and letters "section 194BB," shall be inserted;