

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

New Delhi, the 5th June, 2017

**G.S.R. 554(E).**—In exercise of powers conferred by section 295 of the Income Tax Act, 1961 (43 of 1961) (hereinafter referred to as the ‘Act’), 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 (11<sup>th</sup> Amendment) Rules, 2017.  
(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 principal rules), in rule 31A, in sub-rule (3A), after the words “under digital signature”, the words “or verified through an electronic process” shall be inserted.
3. In the principal rules, in Form No. 26B, at the end of the form, the following shall be inserted, namely:-  
**“Notes:** In case of refund related to tax deducted under section 194-IA of the Act for which Form No. 26QB has been filed by the deductor,-
  - (a) Permanent Account Number may be furnished in place of Tax Deduction and Collection Account Number;
  - (b) in column II, in sub-column (5) relating to the ‘period’, may be left blank;
  - (c) in column II, in sub-column (7) relating to the ‘Receipt number of relevant statement’, furnish acknowledgement number of Form No. 26QB.”

[Notification No. 45/2017/F. No. 370142/39/2016-TPL]

PITAMBAR DAS, Director TPL

**Note:** The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii) vide notification number S.O. 962(E), dated the 26th March, 1962 and last amended vide notification number G.S.R. 546(E) dated the 2nd June, 2017.

**RAKESH SUKUL** Digitally signed by RAKESH SUKUL  
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