

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART-II,  
SECTION-3, SUB-SECTION (ii)]

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

**NOTIFICATION**

New Delhi, the 23<sup>rd</sup> March, 2016

**INCOME-TAX**

S.O. 1206 (E).- In Exercise of the powers conferred by section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:-

1. (1) These rules may be called the Income-tax (8<sup>th</sup> Amendment) Rules, 2016.
  - (2) They shall come into force on the date of their publication in the Official Gazette.
2. In the Income-tax Rules, 1962, in rule 17C, after clause (viii), the following clause shall be inserted, namely:-

“(ix) Investment in “Stock Certificate” as defined in clause (c) of paragraph 2 of the Sovereign Gold Bonds Scheme, 2015, published in the Official Gazette *vide* notification number G.S.R. 827(E), dated the 30<sup>th</sup> October, 2015.”.

[Notification No. 21/2016/ F.No. 142/1/2016-TPL]

**(R Lakshmi Narayanan)**  
**Under Secretary (Tax Policy and Legislation)**

Note: The principal rules were published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii) *vide* number S.O. 969 (E) dated the 26<sup>th</sup> March, 1962 and last amended *vide* notification number S.O. 1155 (E) dated 18<sup>th</sup> March, 2016.