

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

NOTIFICATION

New Delhi, the 2nd day of July, 2012

Income-tax

S.O.1453(E).- 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 (7th Amendment) Rules, 2012.
 - (2) They shall come into force from the date of its publication in the Official Gazette.
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2. In the Income-tax Rules, 1962,-
 - (A) in rule 12,-
 - (i) in sub-rule (1),-
 - (a) in the proviso to clause (a), for the words " being an individual, who is a resident," the following words, brackets and figures shall be substituted, namely:-
"who is a resident, other than not ordinarily resident in India within the meaning of sub-section (6) of section 6";
 - (b) in the proviso to clause (ca), for the words " being an individual or Hindu undivided family, who is a resident,"

the following words, brackets and figures shall be substituted, namely:-

“who is a resident, other than not ordinarily resident in India within the meaning of sub-section (6) of section 6”;

- (ii) in sub-rule (3), in the proviso, in clause (aa) after the words “being a resident,” the words, brackets and figures “other than not ordinarily resident in India within the meaning of sub-section (6) of section 6” shall be inserted;

(B) in Appendix-II,

(i) for Forms ITR-5, the following shall be substituted, namely:-

(ii) for Form ITR-6, the following shall be substituted, namely:-

“Forms ITR-5 and ITR-6 have been separately attached”

[Notification No.25/2012/ F.No.142/31/2011 -TPL]

(Ashis Chandra Mohanty)
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 Income-tax (6thAmendment) Rules, 2012 vide notification S.O. No.1169(E) dated 23 /5/2012.