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# Income-tax (11th Amendment) Rules, 2019

Notice Date : 30 September 2019

## MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

## NOTIFICATION

New Delhi, the 30th September, 2019

## Income-tax

**G.S.R. 701(E).**—In exercise of the powers conferred by sub-section (2) of section 92CE 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 (11th Amendment) Rules, 2019.

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(2) They shall come into force with effect from the date of the publication in the Official Gazette.

2. In the Income-tax Rules, 1962, in rule 10CB.—

(I) for the words “excess money” occurring at both the places, the words “excess money or part thereof” shall be substituted;

(II) in sub-rule (1), —

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Guest

on 05 October 2019

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Published in [Income Tax](#)

Source : ,

[https://www.incometaxindia.gov.in/communications/notification/notification\\_76\\_2016.pdf](https://www.incometaxindia.gov.in/communications/notification/notification_76_2016.pdf)

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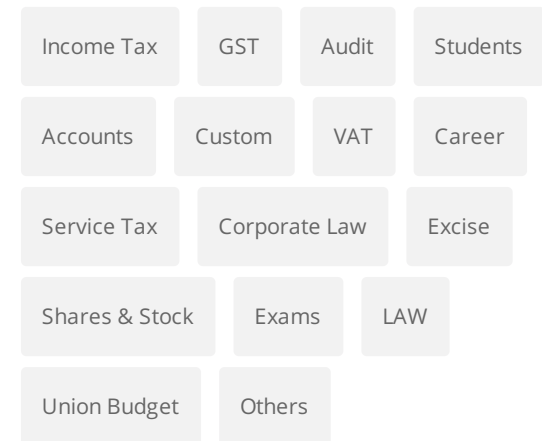
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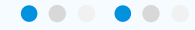
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