

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

NOTIFICATION

New Delhi, the 1<sup>st</sup> day of May, 2013

**Income-tax**

**S.O. 1111 (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 (3<sup>rd</sup> Amendment) Rules, 2013.  
(2) They shall be deemed to have come into force with effect from the 1<sup>st</sup> day of April, 2013.

2. In the Income-tax Rules, 1962 (hereinafter referred to as the said rules), in rule 12,—
  - (a) in sub-rule (1),—
    - (A) for the figures “2012”, the figures “2013” shall be substituted;
    - (B) in item (a),—
      - (i) in sub-item (iii), after the words “income from race horses”, the words “and does not have any loss under the head” shall be inserted;
      - (ii) for the proviso, the following proviso shall be substituted, namely:-

“Provided that the provisions of this clause shall not apply to a person who,—

(I) is a resident, other than not ordinarily resident in India within the meaning of sub-section (6) of section 6 and has,—

- (i) assets (including financial interest in any entity) located outside India; or

- (ii) signing authority in any account located outside India;
  - (II) has claimed any relief of tax under sections 90 or 90A or deduction of tax under section 91; or
  - (III) has income not chargeable to tax, exceeding five thousand rupees.”;
- (C) in clause (ca), for the proviso, the following proviso shall be substituted, namely:-
- “Provided that the provisions of this clause shall not apply to a person who,-
- (I) is a resident, other than not ordinarily resident in India within the meaning of sub-section (6) of section 6 and has,—
    - (i) assets (including financial interest in any entity) located outside India; or
    - (ii) signing authority in any account located outside India;
  - (II) has claimed any relief of tax under sections 90 or 90A or deduction of tax under section 91; or
  - (III) has income not chargeable to tax, exceeding five thousand rupees.”;

- (b) in sub-rule(2), the following proviso shall be inserted, namely:-
- “Provided that where an assessee is required to furnish a report of audit under sections 44AB, 92E or 115JB of the Act, he shall furnish the same electronically.”;
- (c) in sub-rule (3), in the proviso,-
- (A) in clause (a),—

- (i) for the words “an individual or a hindu undivided family”, the words “a person, other than a company and a person required to furnish the return in Form ITR-7” shall be substituted;
- (ii) for the words “ten lakh rupees” the words “five lakh rupees” shall be substituted;
- (iii) for the figures “2012-13”, the figures “2013-14” shall be substituted;

(B) after clause (aaa), the following clause shall be inserted, namely:-

“(aab) a person claiming any relief of tax under section 90 or 90A or deduction of tax under section 91 of the Act, shall furnish the return for assessment year 2013-14 and subsequent assessment years in the manner specified in clause (ii) or clause (iii);”

(C) in clause (b), after the words, brackets and figure “in clause (i)”, the words, brackets and figures “or clause (ii) or clause (iii)” shall be inserted.

(d) in sub-rule 4, after the words, brackets and figures “of sub-rule(3)”, the words and figures “and the report of audit in the manner specified in proviso to sub-rule (2)” shall be inserted.

(e) in sub-rule (5), for the figures “2011”, the figures “2012” shall be substituted.

3. In the said rules, in Appendix-II, for “Forms SAHAJ (ITR-1), ITR-2, ITR-3, SUGAM (ITR-4S), ITR-4 and ITR-V”, the “Forms SAHAJ (ITR-1), ITR-2, ITR-3, SUGAM (ITR-4S), ITR-4 and ITR-V” shall be substituted.

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[Notification No. 34 /2013/ F.No.142/5/2013-TPL]

(Gaurav Kanaujia)  
Deputy 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 26<sup>th</sup> March, 1962 and last amended by Income-tax (2<sup>nd</sup> Amendment) Rules, 2013 vide notification S.O. No.410 (E) dated 19<sup>th</sup> February, 2013.