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SECTION 3, SUB- SECTION (ii)]

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

### NOTIFICATION

New Delhi, the 22<sup>nd</sup> day of June, 2015

#### Income-tax

**S.O. 1660 (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 **(8th Amendment)** Rules, 2015.  
(2) They shall be deemed to have come into force with effect from the 1<sup>st</sup> day of April, 2015.
2. In the Income-tax rules, 1962,—
  - (1) in rule 12,—
    - (a) in sub-rule (1),—
      - (I) in clause (a), in the proviso, for clause (III), the following clause shall be substituted, namely: —

“(III) has agricultural income, exceeding five thousand rupees;”;
      - (II) after clause (b) the following clause shall be inserted, namely:—

‘(ba) in the case of a person being an individual not being an individual to whom clause (a) applies or a Hindu undivided family where the total income does not include any income chargeable to income-tax under the heads “Profits or gains of business or profession” and “Capital gains” and to whom the provisions of clause (I) and clause (II) of the proviso to clause (a) does not apply, be in Form No. ITR-2A and be verified in the manner indicated therein;’;

(III) in clause (ca), in the proviso, for clause (III), the following clause shall be substituted, namely: –

“(III) has agricultural income, exceeding five thousand rupees;”;

(b) in sub-rule (4), for the words, brackets, letters and figures “in the manners specified in clauses (i), (iii) and (iv) of sub-rule (3)”, the words, brackets, letters and figures “in the manners (other than the paper form) specified in column (iv) of the Table in sub-rule (3)” shall be substituted.

(2) in Appendix-II, for “Forms SAHAJ (ITR-1), ITR-2 and SUGAM (ITR-4S)” the “Forms SAHAJ (ITR-1), ITR-2, ITR-2A and SUGAM (ITR-4S)” shall be substituted, namely:-

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[Notification No. 49/2015/ F.No.142/1/2015-TPL]

(Gaurav Kanaujia)

Director 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 the Income-tax (7<sup>th</sup> Amendment) Rules, 2015, vide notification number S.O. No. 1014 (E), dated 15 April, 2015.