

## **Income-tax (Seventh Amendment) Rules, 2010 – Amendment in rule 12**

Notification No. 49/2010, dated 9-7-2010

In exercise of the powers conferred by section 295 read with section 139 of 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, 2010.  
(2) They shall come into force from the date of their publication in the Official Gazette.
  
2. In the Income-tax Rules 1962, in rule 12, in sub-rule (3), in the proviso, for clause (a), the following clauses shall be substituted, namely :-  
“(a) a firm required to furnish the return in Form ITR-5 and to whom provisions of section 44AB are applicable shall furnish the return in the manner specified in clause (ii) or clause (iii);  
(aa) an individual or HUF required to furnish the return in Form ITR-4 and to whom provisions of section 44AB are applicable shall furnish the return for Assessment Year 2010-11 and subsequent Assessment Years in the manner specified in clause (ii) or clause (iii);  
(ab) a company required to furnish the return in Form ITR-6 shall furnish the return for Assessment Year 2010-11 and subsequent Assessment Years in the manner specified in clause (ii)’