

TO BE PUBLISHED IN PART II SECTION 3 SUBSECTION (ii) OF THE ORDINARY
GAZETTE OF INDIA

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

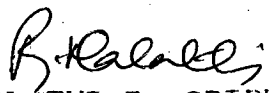
... New Delhi, the 29 October, 1996.

NOTIFICATION

S.O. In exercise of the powers conferred under clause (a) of sub-section (2) of Section 119 of the Income-tax Act, 1961, the Central Board of Direct Taxes hereby specifies the due date for the purposes of Explanation 1 under sub-section (1) of Section 139 as 30th November, 1996, in respect of the following class of assesseees for the assessment year 1996-97.

CLASS OF ASSESSEES

- (i) All cases as defined in sub-clause (i) of clause (b) of Explanation to sub-section (1) of Section 139 of the Income-tax Act, 1961.
 - (ii) The working partners as defined in Explanation 4 of clause (b) of Section 40 of the Income-tax Act, 1961, in firms which are required to get their accounts audited in respect of the previous year ended 31st day of March, 1996 relevant to the assessment year 1996-97 in accordance with the provisions of Section 44AB of the Income-tax Act, 1961, and in whose case, extension was earlier granted upto 31st October, 1996, vide Notification No. 10173 dated the 8th August, 1996 (F.No. 220/2/96-ITA.II).
2. The Central Board of Direct Taxes further notifies that the "Specified date" mentioned in sub-clause (b) of clause (ii) of the Explanation under Section 44AB of the Income-tax Act shall stand extended to 30th day of November, 1996 in relation to Assessment Year 1996-97.


(MALATHI R. SRIDHARAN)
UNDER SECRETARY TO THE GOVT. OF INDIA

Notification No. 10218 / (F.No. 220/6/96-ITA.II).

To

The Manager,
Government of India Press,
Mayapuri,
New Delhi

