

TO BE PUBLISHED IN THE GAZETTE OF INDIA EXTRAORDINARY PART II
SECTION 3, SUB-SECTION (ii) DATED 26TH JUNE, 1996

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

New Delhi, the 26th June, 1996.

NOTIFICATION
INCOME-TAX

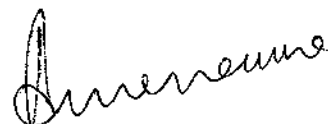
S.O. - (E) In exercise of the powers conferred by sub-section (1) of section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:-

1. (1) These rules may be called the Income-tax
(.....*Second*.....)Amendment Rules, 1996.

(2) These rules will come into force with effect from 1.4.1997

2. In the Income-tax Rules, 1962, in Appendix I, under the heading "III. machinery and plant", after item (2), the following item shall be inserted, namely:-

" (2A) containers made of glass or plastic used as re-fills 50"



(Aniruddha Kumar)

Under Secretary to the Govt. of India

F.No. 130/50/96-TPL.

No. 10135

#[This rule was last amended on 21st May, 1996 vide notification S.O. No.
357(E).)]