

MINISTRY OF FINANCE
(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION
INCOME-TAX

New Delhi, the 26th June, 1982

S.O. (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 (Sixth Amendment) Rules, 1982.

(2) They shall come into force on the date of their publication in ~~the~~ the Official Gazette.

2. In the Income-tax Rules, 1962, after rule 6AAB, the following rule shall be inserted, namely:-

* 6AAC. Prescribed authority for the purposes of section 35CCB.

For the purposes of section 35CCB, the

* prescribed authority* shall be the Secretary, Department of Environment, Government of India.*

[No. 4767/P.No. 142(6)/82-TPL.]

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[Signature]
26.6.82
(E.K. KOSHI)
SECRETARY