रजिस्ट्री सं. डी. (डी. एल.)-72

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भाग II—खण्ड 3—उप-खण्ड (ii)
PART II—Section 3—Sub-section (ii)

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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके

Separate Paging is given to this Part in order that it may be filed as a separate compilation

वित्त मंत्रालय

(राजस्व विभाग)

केन्द्रीय प्रत्यक्ष कर बोर्ड

अधिसूचना

आय-कर

नई दिल्ली, 5 सितम्बर, 1986

का.आ. 659 (अ) :—केन्द्रीय प्रत्यक्ष कर बोर्ड, आय-कर अधिनियम, 1961 (1961 का 43) की धारा 295 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, आय-कर नियम, 1962 का और संशोधन करने के लिए निम्नलिखित नियम बनाता है, अर्थात् :—

1. (1) इन नियमों का संक्षिप्त नाम आय-कर (आठवां संशोधन) नियम, 1986 है।

(2) ये 1 अप्रैल, 1987 को प्रवृत्त होंगे ।

2. आय-कर नियम, 1962 के नियम 3 के खण्ड (क) के उपखण्ड ii) में मद (1) में, निम्नलिखित परन्तुक जोड़ा जाएगा, अर्थात् :—

"परन्तु जहां निर्धारिती दावा करता है और आय-कर अधिकारी का समाधान हो जाता है कि पूर्वोक्त आधार पर निकाली गई राशि वास-सुविधा के उचित किराए मूल्य से अधिक है, वहां निर्धारिती को प्राप्य परिलब्धि का मूल्य ऐसे उचित किराए मूल्य तक सीमित होगा ;" ।

[फा. सं. 6897/एफ सं. 142/58/86-टी पी एल]
वी. डी. वकरकर, निदेशक, (टी. पी. एल.-2)

टिप्पण :—मूल्य नियम, अधिसूचना सं. का. आ. 969 तारीख 26-3-62 के अधीन प्रकाशित किए गए थे और बाद में उनमें निम्नलिखित द्वारा संशोधन किए गए :—

का. आ. सं. 2029, तारीख 30-6-1962, 2565 तारीख 9-8-1962, 2508 तारीख 30-8-1963, 511 तारीख 4-2-1964, 2567 तारीख 27-7-1964, 3660 तारीख 13-10-1964, 169 तारीख 4-1-1965, 591 तारीख 15-2-1965, 860 तारीख 8-3-1965, 1086 तारीख 30-3-1965, 1886 तारीख 10-6-1965, 2153 तारीख 2-7-1965, 2704 तारीख 27-8-1965, 189 तारीख 13-1-1966, 2451 तारीख 10-8-1966, 598 तारीख 13-2-1967, 846 तारीख 10-3-1967, 1949 तारीख 28-5-1967, 2460 तारीख 22-7-1967, 3218 तारीख 6-9-1967, 4588 तारीख 21-12-1967, 813 तारीख 29-2-1968, 1112 तारीख 18-3-1966, 1856 तारीख 22-5-1968, 2751 तारीख 2-8-1968, 2883 तारीख 24-8-1968, 3949 तारीख 25-9-1968, 624 तारीख 14-2-1969, 625 तारीख 14-2-1969 2000 तारीख 23-5-1968, 2005 तारीख 24-5-1969, 4427 तारीख 29-10-1969, 152 तारीख 9-1-1970, 719 तारीख 23-2-1970

3398 तारीख 14-10-1970, 3769 तारीख 18-11-1970, 4001 तारीख 16-12-1970, 1917 तारीख 20-2-1970, 1997 तारीख 11-5-1971, 2168 तारीख 28-5-1971, 2272 तारीख 31-5-1971, 5595 तारीख 30-12-1971, 175 (अ) तारीख 3-3-1972, 436 (अ) तारीख 21-6-1972, 573 (अ) तारीख 1-9-1972, 708 (अ) तारीख 15-11-1972, 159 (अ) तारीख 20-3-1973, 160 (अ) तारीख 20-3-1973, 369 (अ) तारीख 2-7-1973, 128 (अ) तारीख 28-5-1974, 291 (अ) तारीख 14-5-1974, 567 (अ) तारीख 21-9-1974, 615 (अ) तारीख 17-10-1974, 627 (अ) तारीख 2-11-1974, 725 (अ) तारीख 19-12-1974, 25 (अ) तारीख 10-1-1975, 295 (अ) तारीख 1-7-1975, 534 (अ) तारीख 24-9-1975, 543 (अ) 26-9-1975, 710 (अ) तारीख 18-12-1975, 134 (अ) तारीख 23-2-1976, 197 (अ) तारीख 15-3-1976, 266 (अ) तारीख 31-3-1976, 275 (अ) तारीख 1-4-1976, 420 (अ) तारीख 19-6-1976, 615 (अ) तारीख 16-9-1978, 842 (अ) तारीख 30-12-1976, 18 (अ) तारीख 12-1-1977, 23 (अ) तारीख 18-1-1977, 210 (अ) तारीख 25-3-1977, 640 (अ) तारीख 27-8-1977, 665 (अ) तारीख 9-9-1977, 677 (अ) तारीख 22-9-1977, 720 (अ) तारीख 14-10-1977, 730 (अ) तारीख 18-10-1977, 827 (अ) तारीख 8-12-1977, 24 (अ) तारीख 18-1-1978, 178 (अ) तारीख 17-3-1978, 222 (अ) तारीख 31-3-1978, 351 (अ) तारीख 24-5-1978, 355 (अ) तारीख 25-5-1978, 363 (अ) तारीख 29-5-1978, 433 (अ) तारीख 7-7-1978, 464 (अ) तारीख 24-7-1978, 725 (अ) तारीख 23-12-1978, 58 (अ) तारीख 30-1-1979, 416 (अ) तारीख 20-3-1979, 324 (अ) तारीख 30-5-1979, 416 (अ) तारीख 21-7-1979, 607 (अ) तारीख 29-10-1979, 608 (अ) तारीख 29-10-1979, 641 (अ) तारीख 6-11-1979, 40 (अ) तारीख 19-1-1980, 351 (अ) तारीख 26-5-1980, 396 (अ) तारीख 12-6-1980, 434 (अ) तारीख 18-6-1980, 562 (अ) तारीख 24-7-1980, 695 (अ) तारीख 29-8-1980, 832 (अ) तारीख 1-10-1980, 894 (अ) तारीख 17-11-1980, 931 (अ) तारीख 1-12-1980, 46 (अ) तारीख 22-1-1981, 47 (अ) तारीख 22-1-1981, 118 (अ) तारीख 20-2-1981, 139 (अ) तारीख 28-2-1981, 396 (अ) तारीख 30-5-1981, 492 (अ) तारीख 19-6-1981, 558 (अ) तारीख 14-7-1981, 618 (अ) तारीख 1-8-1981, 824 (अ) तारीख 21-11-1981, 104 (अ) तारीख 27-2-1982, 268 (अ) तारीख 12-4-1982, 365 (अ) तारीख 27-5-1982 372 (अ) तारीख 29-5-1982, 433 (अ) तारीख 21-6-1982, 448 (अ) तारीख 26-6-1982, 472 (अ) तारीख 2-7-1982, 546 (अ) तारीख 31-7-1982, 128 (अ) तारीख 21-2-1983, 131 (अ) तारीख 23-2-1983, 146 (अ) तारीख 26-2-1983, 151 (अ) तारीख 28-2-1983, 152 (अ) तारीख 28-2-1983, 274 (अ) तारीख 31-3-1983, 388 (अ) तारीख 2-6-1983, 600 (अ) तारीख 19-8-1983, 789 (अ) तारीख 1-11-1983, 825 (अ) तारीख 18-11-1983, 34 (अ) तारीख 21-1-1984, 572 (अ) तारीख 24-7-1984, 757 (अ) तारीख 1-10-1984, 824 (अ) तारीख 7-11-1984, 952 (अ) तारीख 21-12-1984, 65 (अ) तारीख 31-1-1985, 91 (अ) तारीख 4-2-1985, 205 (अ) तारीख 19-3-1985, 529 (अ) तारीख 17-7-1985, 568 (अ) तारीख 31-7-1985, 602 (अ) तारीख 12-8-1985, 838 (अ) तारीख 19-11-1985, 901 (अ) तारीख 18-12-1985, 937 (अ) तारीख 31-12-1985, 1 (अ) तारीख 3-1-1986, 147 (अ) तारीख 31-3-1986, 148 (अ) तारीख 31-3-1986 412 (अ) तारीख 9-7-1986, 413 (अ) तारीख 9-7-1986, 654 (अ) तारीख 4-9-1986, 655 (अ) तारीख 4-9-1986.

MINISTRY OF FINANCE

(Department of Revenue)

Central Board of Direct Taxes

NOTIFICATION

Income-Tax

New Delhi, the 5th September, 1986

S. O. 659 (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 (Eighth Amendment) Rules, 1986.

(2) They shall come into force on the 1st day of April, 1987.

2. In rule 3 of the Income-tax Rules, 1962, in clause (a), in sub-clause (ii), to item (1), the following proviso shall be added, namely :

"Provided that where the assessee claims and the Income-tax Officer is satisfied that the sum arrived at on the aforesaid basis exceeds the fair rental value of the accommodation, the value of the perquisite to the assessee shall be limited to such fair rental value ;"

[No. 6897 (F. No. 142/58/86-TPL]
V. D. WAKHARKAR, Director (TPL-II)

Note: Principal rules were published under Notification No. S.O. 969 dated 26-3-1962 and subsequently amended by S. O. No. 2029 dated 30-6-1962, 2565 dated 9-8-1962, 2508 dated 30-8-1963, 511 dated 4-2-1964, 2567 dated 27-7-1964, 3660 dated 13-10-1964, 169 dated 4-1-1965, 591 dated 15-2-1965, 360 dated 8-3-1965, 1086 dated 30-3-1965, 1886 dated 10-6-1965, 2153 dated 2-7-1965, 2704 dated 27-8-1965 189 dated 13-1-1966 2451 dated 10-8-1966, 598 dated 13-2-1967, 846 dated 10-3-1967, 1949 dated 28-5-1967, 2460 dated 22-7-1967, 3218 dated 6-9-1967, 4588 dated 21-12-1967 313 dated 29-2-1968, 1112 dated 18-3-1968, 1856 dated 22-5-1968, 2751 dated 2-8-1968, 2883 dated 24-8-1968, 3494 dated 25-9-1968, 624 dated 14-2-1969, 625 dated 14-2-1969, 2000 dated 23-5-1969, 2005 dated 24-5-1969, 4427 dated 29-10-1969, 5056 dated 29-12-1969, 152 dated 9-1-1970 719 dated 23-2-1970, 3398 dated 14-10-1970, 3769 dated 18-11-1970 4001 dated 16-12-1970, 1917 dated 20-2-1971, 1996 dated 11-5-1971, 2168 dated 28-5-1971, 2272 dated 31-5-1971, 5595 dated 30-12-1971, 175(E) dated 6-3-1972, 436(E) dated 21-6-1972, 573(E) dated 1-9-1972, 708 (E) dated 15-11-1972 159(E) dated 20-3-1973, 160(E) dated 20-3-1973, 369 (E) dated 2-7-1973, 128(E) dated 28-2-1974, 291(E) dated 14-5-1974 567 (E) dated 21-9-1974 615(E) dated 17-10-1974 627(E) dated 2-11-1974, 725(E) dated 19-12-1974 25(E) dated 10-1-1975 295(E) dated 1-7-1975 534(E) dated 24-9-1975 543 (E) dated 26-9-1975 710(E) dated 18-12-1975 134(E) dated 23-2-1976 197(E) dated 15-3-1976, 266(E) dated 31-3-1976, 275(E) dated 1-4-1976 420(E) dated 19-6-1976 615(E) dated 16-9-1976 842(E) dated 30-12-1976 18(E) dated 12-1-1977 23(E) dated 18-1-1977 210(E) dated 5-3-1977 640(E) dated 27-8-1977 665(E) dated 9-9-1977 677(E) dated 22-9-1977, 720(E) dated 14-10-1977, 730(E) dated 18-10-1977, 827(E) dated 8-12-1977, 24(E) dated 18-1-1978, 178(E) dated 17-3-1978, 222(E) dated 31-3-1978, 351(E) dated 24-5-1978, 355(E) dated 25-5-1978, 362(E) dated 29-5-1978, 433(E) dated 7-7-1978, 464(E) dated 24-7-1978, 725(E) dated 23-12-1978, 58(E) dated 30-1-1979, 146(E) dated 20-3-1979, 324(E) dated 30-5-1969, 416(E) dated 21-7-1979, 607(E) dated 29-10-1979, 608(E) dated 29-10-1979, 609(E) dated 29-10-1979 641(E) dated 6-11-1979, 40(E) dated 19-1-1980, 351(E) dated 26-5-1980, 396(E) dated 12-6-1980, 434(E) dated 18-6-1980, 562(E) dated 24-7-1980, 695(E) dated 29-8-1980, 832(E) dated 1-10-1980, 864(E) dated 17-11-1980 931 (E) dated 1-12-1980, 46(E) dated 22-1-1981, 47(E) dated 22-1-1981, 118(E) dated 20-2-1981, 139(E) dated 28-2-1981, 396(E) dated 30-5-1981, 492(E) dated 19-6-1981, 558(E) dated 14-7-1981, 618(E) dated 1-8-1981 824(E) dated 21-11-1981 104(E) dated 27-2-1982 268(E) dated 12-4-1982, 365(E) dated 27-5-1982 372(E) dated 29-5-1982, 433(E) dated 24-6-1982 448(E) dated 26-6-1982, 472(E) dated 2-7-1982, 546(E) dated 31-7-1982, 128(E) dated 21-2-1983, 131(E) dated 23-2-1983 146(E) dated 26-2-1983, 151(E) dated 28-2-1983, 152(E) dated 28-2-1983, 274(E) dated 31-3-1983 388(E) dated 2-6-1983, 600(E) dated 19-8-1983, 789(E) dated 1-11-1983, 825(E) dated 18-11-1983, 34(E) dated 21-1-1984, 527(E) dated 24-7-1984, 757(E) dated 1-10-1984, 824(E) dated 7-11-1984, 952(E) dated 21-12-1984, 65(E) dated 31-1-1985, 91(E) dated 4-2-1985, 205(E) dated 19-3-1985, 529(E) dated 17-7-1985, 568(E) dated 31-7-1985, 602(E) dated 12-8-1985, 838(E) dated 19-11-1985. 901(E) dated 18-12-1985, 937 (E) dated 31-12-1985, 1(E) dated 3-1-1986, 147(E) dated 31-3-1986 148(E) dated 31-3-1986, 412(E) dated 9-7-1986, 413(E) dated 9-7-1986, 654(E) dated 4-9-1986, 655(E) dated 4-9-1986.

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TO BE PUBLISHED IN GOVERNMENT OF INDIA GAZETTE EXTRAORDINARY PART-II SECTION 3 SUB-SECTION(ii)

Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

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NOTIFICATION

INCOME-TAX

New Delhi, the 5th Sept, ,1986

S.O. : 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 (Eighth Amendment) Rules, 1986.

(2) They shall come into force on the 1st day of April, 1987.

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(V.D. WAKHARKAR)
Director (TPL-II)

No 6897 /F.No.142/58/86-TPL