

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

New Delhi, the 5<sup>th</sup> January, 1993

NOTIFICATION  
INCOME-TAX

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  
(..First...Amendment) Rules, 1993.

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

2. In rule 26 of the Income-tax Rules, 1962, in the ~~the~~ Explanation, -

(a) for the words "the rate of exchange", the words "the rate or rates of exchange" shall be substituted;

(b) after the words "for buying such currency", the words ", having regard to the guidelines specified from time to time by the Reserve Bank of India for buying such currency," shall be inserted.

No. ~~9166~~ 9166  
F.No. 142/26/92-TPL.

(SUNIL CHOPRA)  
DIRECTOR (TPL)

ଜି.ଆଇ.ଏସ୍ ଓ ଜି.ଆର୍.ଆଇ.ଏସ୍, ଆମେ, ଅନ୍ୟାନ୍ୟ ସ୍ଥାନୀୟ ଶ୍ରମିକ