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SECTION 3 - SUB-SECTION (ii) DATED 16.9.1993

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

NEW DELHI, THE 16.9.1993

NOTIFICATION  
INCOME-TAX

S.O. In exercise of the powers conferred by item (ii) in sub-section (1) of Section 32 read with 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 ( <sup>Seventeenth</sup> Amendment )  
Rules, 1993.

(2) They shall come into force with effect from the 1st of April, 1994.

2. In Appendix I to the Income-tax Rules, 1962, in Part III, in item (2); -

(i) in entry (iv), after item (d), the following shall be inserted, namely :-

"(e) Ash handling system and evacuation system";

(ii) in entry (vi), the existing item shall be numbered "(a)" and after item "(a)" as so renumbered, the following item shall be inserted, namely :-

"(b) Solidwaste recycling and resource recovery systems",

(iii) in column (2) against entries listed at (iv), (v) and (vi), for the figures "40" *wherever they occur*, the figures "100" shall be substituted.

No. 9374

F.No.142/5/93-TPL

*all*  
( AKHILESH PRASAD )  
Director(TPL.I)