

Notification No. 2010

TO BE PUBLISHED IN PART II, SECTION 3, SUB-SECTION (11)
OF THE GAZETTE OF INDIA EXTRAORDINARY

CENTRAL BOARD OF DIRECT TAXES

NOTIFICATION

INCOME-TAX

New Delhi, the 14th October, 1977.

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) These rules may be called the Income-tax (Seventh Amendment) Rules, 1977.
 - (2) They shall come into force on the 1st day of November, 1977.
2. In the Income-tax Rules, 1962, -
- (a) in rule 6, for clause (iv), the following clause shall be substituted, namely :-
“(iv) in relation to research in the field of other natural or applied science, the Secretary, Department of Science and Technology, Government of India.”
 - (b) in rule 6A, for sub-rule (1), the following sub-rule shall be substituted, namely :-
“(1) For the purposes of clause (a) of section 35C, the prescribed authority shall be the Secretary, Department of Agriculture and Irrigation, Government of India.”

Notification No. 2010

SO IN PURSUANCE OF SECTION 17, OF THE INCOME TAX ACT (23)
OF THE GOVERNMENT OF INDIA

GENERAL RULES OF ORDER 2010

INCOME TAX

GENERAL

New Delhi, the 14th October, 1977.

In exercise of the powers conferred by section 17 of the Income-tax Act, 1961 (45 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely :-

(1) These rules may be called the Income-tax (Seventh Amendment) Rules, 1977.

(2) They shall come into force on the 1st day of November, 1977.

2. In the Income-tax Rules, 1962, -

(a) in rule 6, for clause (iv), the following clause shall be substituted, namely :-

"(iv) in relation to research in the field of other natural or applied science, the Secretary, Department of Science and Technology, Government of India ;

(b) in rule 6A, for sub-rule (1), the following sub-rule shall be substituted, namely :-

"(1) For the purposes of clause (a) of section 35C, the specified authority shall be the Secretary, Department of Agriculture, Ministry of Agriculture and Irrigation, Government of India ;

(c) in rule 16A, for clause (iii), the following clause shall be substituted, namely :-

"(iii) in relation to research in the field of other natural or applied science, the Secretary, Department of Science and Technology, Government of India."

No. 2010 / F.No.142(2A)/77-SPL]

[No.2010

(S. J. SHENDE)
Secretary,
Central Board of Direct Taxes.

Copy to:-

1. All Commissioners of Income-tax.
2. Directors of Inspection (IT)/(AIS)/(PFR)/(Inv.), New Delhi.
3. Director of OMI Services (Income-tax), 1st Floor, Adwan-e-Ghalib, Mata Sundri Lane, New Delhi (5 copies).
4. All Officers & Sections of I.T. Wing of C.S.B.T., New Delhi.
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7. Director of Training, IRS (Direct Taxes), Staff College, Nagpur (5 copies).
8. Shri M.B. Rao, Joint Secy., Ministry of Law, Justice and Company Affairs (Department of Legal Affairs), New Delhi.

(M. SHASTRI)

UNDER SECY. CENTRAL BOARD OF DIRECT TAXES