

TO BE PUBLISHED IN PART II - SECTION 3 - SUB-SECTION (ii)
CENTRAL BOARD OF DIRECT TAXES

NOTIFICATION No. 2305

INCOME-TAX

New Delhi, the 24th May, 1978.

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 (Fourth Amendment) Rules, 1978.

(2) They shall come into force on the 1st day of June, 1978.

2. In the Income-tax Rules, 1962 (hereinafter referred to as the principal rules),-

(a) after rule 38, the following rule shall be inserted, namely:-

"38A. Statement of advance tax. - The statement which an assessee has to send to the Income-tax Officer under clause (a) of sub-section (1) of section 209A shall be in Form No. 28A.";

(b) for rule 39, the following rule shall be substituted, namely:-

"39. Estimate of advance tax. - The estimate which an assessee has to send to the Income-tax Officer under clause (b) of sub-section (1) or sub-section (3) or sub-section (4) or sub-section (5) of section 209A or the estimate in lieu of the statement under sub-section (2) of that section or the estimate under sub-section (1) or ~~sub-section (2) or sub-section (3A)~~ of section