

**MINISTRY OF FINANCE**

**(Department of Revenue)**

**(CENTRAL BOARD OF DIRECT TAXES)**

**Notification No. 59/2017**

**New Delhi, the 4<sup>th</sup> July, 2017**

**INCOME-TAX**

**Income-tax (19th Amendment) Rules, 2017**

**G.S.R. 826(E).**- In exercise of the powers conferred by section 295 read with section 195 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 (19th Amendment) Rules, 2017.

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

**2.** In the Income-tax Rules, 1962 (hereafter referred to as the Principal rules), in rule 29B, in sub-rule (1), clause (i), for the words “interest on securities” the words and brackets and figures “interest on securities (other than interest payable on securities referred to in proviso to section 193)” shall be substituted.

**3.** In the principal rules, in Form No. 15C, for the words “interest on securities” the words, brackets and figures “interest on securities (other than interest payable on securities referred to in the proviso to section 193)” shall be substituted.

**[F. No. 370 142/8/2017-TPL]**

**LAKSHMI NARAYANAN, Under Secy. (Tax Policy and Legislation)**

**Note:** The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii) vide notification number S.O. 969(E), dated the 26th March, 1962 and last amended vide notification number G.S.R. 821(E), dated the 03.07.2017.