

**टिप्पण :** मूल नियम भारत के राजपत्र, असाधारण, भाग II, खंड 3, उप-खंड (ii) में अधिसूचना संख्यांक का.आ. 969(अ), तारीख 26 मार्च, 1962 द्वारा प्रकाशित किए गए थे और अधिसूचना संख्यांक सा.का.नि 679(अ) तारीख 20 सितंबर 2019 द्वारा अंतिम संशोधन किया गया।

**MINISTRY OF FINANCE**  
**(Department of Revenue)**  
**(CENTRAL BOARD OF DIRECT TAXES)**

**NOTIFICATION**

New Delhi, the 27th September, 2019

**INCOME-TAX**

**G.S.R. 694(E).**—In exercise of the powers conferred by section 199 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. Short title and commencement.**—(1) These rules may be called the Income-tax (10<sup>th</sup> Amendment) Rules, 2019.

(2) They shall be deemed to have come into force with effect from the 1<sup>st</sup> day of September, 2019.

**2.** In the Income-tax Rules, 1962, in rule 37BA, after sub-rule (3), the following sub-rule shall be inserted, namely:—

“(3A) Notwithstanding anything contained in sub-rule (1), sub-rule (2) or sub-rule (3), for the purposes of section 194N, credit for tax deducted at source shall be given to the person from whose account tax is deducted and paid to the Central Government account for the assessment year relevant to the previous year in which such tax deduction is made”

[Notification No. 74/F. No. 370142/18/2019-TPL]

SAURABH GUPTA, Under Secy. (Tax Policy and Legislation Division)

**Explanatory Memorandum :** It is certified that no person is being adversely affected by giving retrospective effect to the present rules.

**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 26<sup>th</sup> March, 1962 and last amended vide notification number G.S.R. 679(E), dated 20.09.2019.