

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 संख्या का.आ. 813(अ), तारीख 31 अक्टूबर, 2023 द्वारा अंतिम बार संशोधित किए गए थे।

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 18th December, 2023

G.S.R. 898(E).—In exercise of the powers conferred by clause (xii) of sub-section (5) of section 11 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 Amendment (Twenty-Eighth Amendment) Rules, 2023.

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

2. In the Income-tax Rules, 1962, in rule 17C, after clause (ix), the following clause shall be inserted, namely:-

“(x) investment by way of acquiring units of POWERGRID Infrastructure Investment Trust.”.

[Notification No. 103/2023/ F. No. 370142/44/2023-TPL]

SOURABH JAIN, Under Secy.

Note:-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 was last amended *vide* notification number G.S.R. 813(E), dated 31st October, 2023.