

## INCOME-TAX (THIRD AMENDMENT) RULES, 2016 - SUBSTITUTION OF RULE 45 AND FORM NO.35

### NOTIFICATION NO. SO 637(E) [NO.11/2016 (F.NO.149/150/2015-TPL)], DATED 1-3-2016

In exercise of the powers conferred by sub-section (1) of section 249, 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. (1) These rules may be called the Income-tax (3<sup>rd</sup> Amendment) Rules, 2016.
- (2) They shall come into force on the date of their publication in the Official Gazette.
2. In the Income-tax Rules, 1962 (herein after referred to as the said rules), for rule 45, the following rule shall be substituted, namely:-

*"45. Form of appeal to Commissioner (Appeals).—*(1) An appeal to the Commissioner (Appeals) shall be made in Form No. 35.

(2) Form No. 35 shall be furnished in the following manner, namely:—

(a) in the case of a person who is required to furnish return of income electronically under sub-rule(3) of rule 12,—

(i) by furnishing the form electronically under digital signature, if the return of income is furnished under digital signature;

(ii) by furnishing the form electronically through electronic verification code in a case not covered under sub-clause (i);

(b) in a case where the assessee has the option to furnish the return of income in paper form, by furnishing the form electronically in accordance with clause (a) of sub-rule(2) or in paper form.

(3) The form of appeal referred to in sub-rule (1), shall be verified by the person who is authorised to verify the return of income under section 140 of the Act, as applicable to the assessee.

(4) Any document accompanying Form No. 35 shall be furnished in the manner in which the said form is furnished.

(5) The Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems), as the case may be, shall—

(i) specify the procedure for electronic filing of Form No.35 and documents;

(ii) specify the data structure, standards and manner of generation of electronic verification code, referred to in sub-rule(2), for the purpose of verification of the person furnishing the said form; and

(iii) be responsible for formulating and implementing appropriate security, archival and retrieval of policies in relation to the said form so furnished."

3. In the said rules, in Appendix-II, for Form No.35, the following form shall be substituted, namely:

#### **"FORM NO. 35**

(See rule 45)

Appeal to the Commissioner of Income-tax (Appeals)