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GOVERNMENT OF INDIA MINISTRY OF FINANCE DEPARTMENT OF REVENUE [CENTRAL BOARD OF DIRECT TAXES]

NOTIFICATION

New Delhi, the 30th day of March, 2017

Income-tax

S.O.1006(E).— In exercise of the powers conferred by section 139 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 (**Fourth** Amendment) Rules, 2017.
 - (2) They shall come into force with effect from the 1st day of April, 2017.
- 2. In the Income-tax rules, 1962 (hereinafter referred to as the principal rules), in rule 12,–
 - (a) in sub-rule (1),-
 - (I) in the opening portion, for the figures "2016", the figures "2017" shall be substituted;
 - (II) in clause (a), in the proviso,-
 - (i) in sub-clause (II), the word "or" coming at the end shall be omitted;
 - (ii) after sub-clause (III), the following sub-clauses shall be inserted, namely:-
 - "(IV) has total income, exceeding fifty lakh rupees;
 - (V) has income taxable under section 115BBDA; or
 - (VI) has income of the nature referred to in section 115BBE;";
 - (III) clause (b) and clause (ba) shall be omitted;
 - (IV) for clause (c), the following clause shall be substituted, namely:-"(c) in the case of a person being an individual [not being an individual to whom clause (a) applies] or a Hindu undivided family where the total income does not include income derived from a proprietory business or profession, be in Form No.ITR-2 and be verified in the manner indicated therein;";
 - (V) in clause (ca),-

(i) in the opening portion, for the words, figures and letters "business income and such income is computed in accordance with special provisions referred to in section 44AD and section 44AE of the Act for computation of business income, be in Form SUGAM (ITR-4S)", the words, figures and letters 'income under the head "Profits or gains of business or profession" and such income is computed in accordance with special provisions referred to in section 44AD, section 44ADA and section 44AE of the Act for computation of such income, be in Form SUGAM (ITR-4)' shall be substituted;

(ii) in the proviso,-

- (A) in sub-clause (II), the word "or" coming at the end shall be omitted:
- (B) after sub-clause (III), the following sub-clause shall be inserted, namely:-
 - "(IV) has income taxable under section 115BBDA; or
 - (V) has income of the nature referred to in section 115BBE;";

(VI) in clause (d),-

- (i) the words, brackets and letter "clause (b)" shall be omitted;
- (ii) for the words, letters and number "Form No. ITR-4" the words, letters and number "Form No. ITR-3" shall be substituted;
- (b) in sub-rule (2), for the words, letters, brackets and number "Form SUGAM (ITR-4S) or Form No. ITR-4" the words, letters, brackets and number "Form SUGAM (ITR-4)" shall be substituted;
- (c) in sub-rule (3), in the Table,-
 - (A) for serial number 1 and entries relating thereto, the following serial number and entries thereto shall be substituted, namely:-

Sl.	Person	Condition	Manner of furnishing return
			of income
(i)	(ii)	(iii)	(iv)
"1	Individual	(a) Accounts are required	Electronically under digital
	or Hindu	to be audited under section	signature;
	undivided	44AB of the Act;	
	family	(b) Where total income	(A) Electronically under
		assessable under the Act	digital signature; or
		during the previous year of	(B) Transmitting the data
		a person,-	electronically in the return
		(i) being an individual of	under electronic verification
		the age of 80 years or	code; or
		more at any time during	(C) Transmitting the data in
		the previous year; or	the return electronically and
		(ii) whose income does	thereafter submitting the

	verification of the return in
rupees and no refund is	Form ITR-V; or
claimed in the return of	(D) Paper form;
income,	_
and who furnishes the	
return in Form No. SAHAJ	
ITR-1 or Form No.	
SUGAM (ITR-4)	
(c) In any other case	(A) Electronically under
	digital signature; or
	(B) Transmitting the data
	electronically in the return
	under electronic verification
	code; or
	(C) Transmitting the data in
	the return electronically and
	thereafter submitting the
	verification of the return in
	Form ITR-V;";
	101111111111111111111111111111111111111

- (d) in sub-rule (5), for the figures "2015", the figures "2016" shall be substituted.
- 3. In the principal rules, in Appendix II,-
 - (a) for "Form Sahaj (ITR-1)", the following Form shall be substituted, namely:- "Sahaj (ITR-1)";
 - (b) for "Form ITR-2", the following Form shall be substituted, namely:- "ITR-2";
 - (c) "Form ITR-2A" shall be omitted;
 - (d) for "Form ITR-3" the following Form shall be substituted, namely:- "ITR-3";
 - (e) for "Form ITR-4S", the following Form shall be substituted, namely:- "Sugam (ITR-4)";
 - (f) "Form ITR-4" shall be omitted;
 - (g) for "Form ITR-5", the following Form shall be substituted, namely:- "ITR-5";
 - (h) for "Form ITR-6", the following Form shall be substituted, namely:- "ITR-6";
 - (i) for "Form ITR-7", the following Form shall be substituted, namely:- "ITR-7";
 - (j) for "Form ITR-V", the following Form shall be substituted, namely:- "ITR-V".

[Notification No. 21/2017/ F.No.370142/5/2017-TPL]

(Dr. T.S. Mapwal) Under Secretary to the Government of India

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 by the Income-tax (Third Amendment) Rules, 2017, vide notification number S.O. No. 283(E), dated 23rd March, 2017.