

**INCOME-TAX (SIXTH AMENDMENT) RULES, 2014 – AMENDMENT IN RULE 12 AND
SUBSTITUTION OF FORMS ITR-3, ITR-4, ITR-5, ITR-6 & ITR-7**

NOTIFICATION NO.28/2014 [F.NO.142/2/2014-TPL]/SO 1418(E), DATED 30-5-2014

In exercise of the powers conferred by 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 (**6th Amendment**) Rules, 2014.
(2) They shall be deemed to have come into force with effect from the 1st day of April, 2014.
2. In the Income-tax Rules, 1962 (hereinafter referred to as the said rules), in rule 12, in sub-rule(2), in the proviso,—
 - (a) after the expression "section 10A", the expression "section 10AA" shall be inserted;
 - (b) after the expression "section 44AB", the expression "section 44DA, section 50B" shall be inserted;
 - (c) for the expression "or section 115JB", the expression "section 115JB or section 115VW" shall be substituted.
3. In the said rules, in Appendix-II, for FORM ITR-3, FORM ITR-4, FORM ITR-5, FORM ITR-6 and FORM ITR-7, the following FORMS shall respectively be substituted, namely:—

ITR-3

INDIAN INCOME TAX RETURN

**[For Individuals/HUFs being partners in firms and not carrying out business or profession
under any proprietorship]**

(Please see rule 12 of the Income-tax Rules, 1962)

(Also see attached instructions)

ITR-4

INDIAN INCOME TAX RETURN

(For individuals and HUFs having income from a proprietary business or profession)

(Please see rule 12 of the Income-tax Rules, 1962)

(Also see attached instructions)

ITR-5

INDIAN INCOME TAX RETURN

[For firms, AOPs and BOIs]

(Please see Rule 12 of the Income-tax Rules, 1962)

(Also see attached instructions)

This document has been compiled as service to our clients. We recommend that you seek professional advise prior to initiating action on specific issues.

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ITR-6

INDIAN INCOME TAX RETURN

[For Companies other than companies claiming exemption under section 11]

(Please see rule 12 of the Income-tax Rules, 1962)

(Also see attached instructions)

ITR-7

INDIAN INCOME TAX RETURN

[For persons including companies required to furnish return under section 139(4A) or section

139(4B) or section 139(4C) or section 139(4D)]

(Please see rule 12 of the Income-tax Rules, 1962)

(Also see attached instructions for guidance)

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