MINISTRY OF FINANCE
(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 13th April, 2009

INCOME-TAX

S.O. 961(E).—In exercise of the powers conferred by Section 295 read with Section 44AB 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 (10th Amendment) Rules, 2009.

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

2. In the Income-tax Rules, 1962, in Appendix II, in Form No. 3CD, after item 17, the following shall be inserted, namely:

"17A. Amount of interest inadmissible under Section 23 of the Micro, Small and Medium Enterprises Development Act, 2006."

[Notification No. 36/2009/F. No. 149/86/2008-TPL]

ANAND KUMAR KEDIA, Director (TPL-III)

Note.—The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii) vide S.O. 969(E), dated the 26th March, 1962 and last amended by No. S.O. 866(E), dated 27-3-2009.

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