

## **INCOME TAX**

**Notification No. 4/2019 [F. No.370142/22/2017-TPL] / GSR 76(E)**

**Dated: 30.01.2019**

### Income-tax (15th Amendment) Rules, 2019

In the Income-tax Rules, 1962, for rule 12D, the following rule shall be substituted, namely:-

Prescribed income-tax authority under section 133C - The prescribed income-tax authority under section 133C shall be an income-tax authority not below the rank of Assistant Commissioner of Income-tax who has been authorised by the Central Board of Direct Taxes to act as such authority for the purposes of that section.