

Income Tax Department

Rule-50. Income-tax Rules

[Accountancy examination] recognised.

50. The following accountancy examinations are recognised for the purpose of clause (v) of sub-section (2) of section 288, namely —

- (1) The National Diploma in Commerce awarded by the All-India Council for Technical Education under the Ministry of Education, New Delhi, provided the diploma-holder has taken Advanced Accountancy and Auditing as an elective subject for the Diploma Examination.
- (2) Government Diploma in Company Secretaryship awarded by the Department of Company Affairs, under the Ministry of Industrial Development and Company Affairs, New Delhi.]

[2.4] Final Examination of the Institute of Company Secretaries of India, New Delhi.]

- (3) The Final Examination of the Institute of Cost and Works Accountants of India constituted under the Cost and Works Accountants Act, 1959 (23 of 1959) ]
- (4) The Departmental Examinations conducted by or on behalf of the Central Board of Direct Taxes for [Assessing Officers], Class I or Group 'A', Probationers, or for [Assessing Officers], Class II or Group 'B', Probationers, or for promotion to the post of [Assessing Officers], Class II or Group 'B', as the case may be.]
- (5) The Revenue Audit Examination for Section Officers conducted by the Office of the Comptroller and Auditor General of India.]

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