

Income-tax (Ninth Amendment) Rules, 2007

Notification.- NOTIFICATION NO. 238/2007, DATED 30-8-2007

In exercise of the powers conferred by section 295 read with sub-section (3) of section 200 and proviso to sub-section (3) of section 206C 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. Short title & commencement.- (1) These rules may be called the Income-tax (Ninth Amendment) Rules, 2007.

(2) They shall come into force with effect from the 1st day of September, 2007.

2. In the Income-tax Rules, 1962.- (1) in the rule 31A, in sub-rule (1), for the first proviso, the following proviso shall be substituted namely:-

'Provided that where,-

(a) The deductor is an office of Government: or

(b) The deductor is a company; or

(c) The deductor is a person required to get his accounts audited under section 44AB in the immediately preceding financial year; or

(d) The number of deductees' records in a quarterly statement for any quarter of the immediately preceding financial year is equal to or more than fifty,

the person responsible for deducting tax at source, and the principal officer in the case of a company shall deliver or cause to be delivered such quarterly statements on computer media (3.5" 1.44 MB floppy diskette or CD-ROM of 650 MB capacity):";

(2) In rule 31AA, in sub-rule (1), for the first proviso, the following proviso shall be substituted namely:-

'Provided that where,-

(a) The Collector is an office of Government: or

(b) The Collector is a company; or

(c) The Collector is a person required to get his accounts audited under section 44AB in the immediately preceding financial year; or

(d) The number of collectees' records in a quarterly statement for any quarter of the immediately preceding financial year is equal to or more than fifty,

the person responsible for deducting tax at source, and the principal officer in the case of a company shall deliver or cause to be delivered such quarterly statements on computer media (3.5" 1.44 MB floppy diskette or CD-ROM of 650 MB capacity):";