

[TO BE PUBLISHED IN THE GAZETTE OF INDIA EXTRAORDINARY
PART-II SECTION 3, SUB-SECTION (ii)]

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
(CENTRAL BOARD OF DIRECT TAXES)**

New Delhi, the 26th August, 2003

**NOTIFICATION
INCOME-TAX**

S.O. 973 (E) -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 (Sixteenth Amendment) Rules, 2003.

(2) They shall come into force from the date of publication in the Official Gazette.
2. In the Income-tax Rules, 1962, -
 - (a) in Part VI, for rule 37B, the following rule shall be substituted, namely:-

“Returns regarding tax deducted at source on computer media under sub-section (2) of section 206.

(1). Where a person responsible for deducting tax under Chapter XVII-B is required to file any return or statement referred to in rule 37 or rule 37A on a computer media, he shall deliver or cause to be delivered such return or statement in accordance with such scheme as may be

specified by the Board in this behalf within the time specified under rule 37 or rule 37A, as the case may be.

(2) The return or statement filed on a computer media shall contain all the information required under rule 37 or rule 37A, as the case may be.

(3) The return or statement filed on computer media shall be accompanied by Form No.27A furnishing the information specified therein.”;

(b) in Appendix II, for Form No.27A, the following Form shall be substituted, namely:-

Notification No.204/2003
F.No.142/31/2003-TPL

(DEEPIKA MITTAL)
Under Secretary to the Government of India

Note.- The principal rules were published vide Notification No.S.O.969(E), dated the 26th March, 1962 and last amended by Income-tax (Fourteenth Amendment) Rules, 2003 vide Notification S.O. No. 886 (E) dated the 1st August, 2003.