

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

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

**NOTIFICATION  
INCOME-TAX**

New Delhi, the 10<sup>th</sup> November, 2014

**S.O. 2874 (E).** – In exercise of the powers conferred by section 295 read with sub-clauses (iv), (v), (vi) and (via) of clause (23C) of section 10, clause (aa) of sub-section (1) of section 12A and clause (vi) of sub-section (5) of section 80G 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 (11<sup>th</sup> Amendment) Rules, 2014.  
(2) They shall come into force from the date of their publication in the Official Gazette.

2. In the Income-tax Rules, 1962, -

(A) in rule 2C, -

- (i) in sub-rule (1), the following proviso shall be inserted, namely:-  
“Provided that on or after the specified date, the prescribed authority under sub-clauses (iv) and (v) of clause (23C) of section 10 shall be the Principal Commissioner or Commissioner, to whom the application shall be made as provided in sub-rule (2).”;

- (ii) for the Explanation, the following Explanation shall be substituted, namely  
:-

*“Explanation.—For the purposes of this rule,-*

- (i) "Chief Commissioner or Director General" means the Chief Commissioner or Director General whom the Central Board of

Direct Taxes may, authorise to act as prescribed authority for the purposes of sub-clause (iv) or sub-clause (v) of clause (23C) of section 10 in relation to any fund or trust or institution;

(ii) "Principal Commissioner or Commissioner" means the Principal Commissioner or Commissioner whom the Central Board of Direct Taxes may, authorise to act as prescribed authority for the purposes of sub-clause (iv) or sub-clause (v) of clause (23C) of section 10 in relation to any fund or trust or institution;

(iii) "specified date" means the date which the Central Board of Direct Taxes may, by notification in the Official Gazette, specify in this behalf.";

(B) in rule 2CA,-

(i) in sub-rule (1), the following proviso shall be inserted, namely:-

" Provided that on or after the specified date the prescribed authority under sub-clauses (vi) and (via) of clause (23C) of section 10 shall be the Principal Commissioner or Commissioner, to whom the application shall be made as provided in sub-rule (2).";

(ii) for the Explanation, the following Explanation shall be substituted, namely :-

"Explanation.—For the purposes of this rule,-

(i) "Chief Commissioner or Director General" means the Chief Commissioner or Director General whom the Central Board of Direct Taxes may, authorise to act as prescribed authority for the purposes of sub-clause (vi) or sub-clause (via) of clause (23C) of section 10 in relation to any fund or trust or institution;

(ii) "Principal Commissioner or Commissioner" means the Principal Commissioner or Commissioner whom the Central Board of Direct Taxes may, authorise to act as prescribed authority for the purposes of sub-clause (vi) or sub-clause (via) of clause (23C) of section 10 in relation to any fund or trust or institution;

(iii) “specified date” means the date which the Central Board of Direct Taxes may, by notification in the Official Gazette , specify in this behalf.”;

(C) in rule 11AA, in sub-rule (6), for the words “date on”, the words “end of the month in” shall be substituted;

(D) in the Appendix II,-

(I) in Form 10A, for items 1 to 5, the following items shall be substituted, namely: -

- |   |         |
|---|---------|
| “1.Name of the * trust/institution in full [in block letters]       | .....   |
| 2.Permanent Account Number  | .....   |
| 3.Address   | .....   |
| 4.Name(s) and address(es) of author(s)/founder(s)                   | .....   |
| 5.Date of creation of the trust or establishment of the institution | .....   |
| 6.Name(s) and address(es) of trustee(s)/manager(s)                  | .....”; |

(II) in Form 56, in the Notes,-

(a) for item 2, the following item shall be substituted, namely: -

“2. The application form,-

(a) filed before the specified date, should be sent to the Chief Commissioner or Director General whom the Central Board of Direct Taxes may authorise to act as prescribed authority, for the purposes of sub-clause (iv) or sub-clause (v) of clause (23C) of section 10, through the Commissioner of Income-tax or Director of Income-tax (Exemptions) having jurisdiction over the trust or institution;

(b) filed on or after the specified date, should be sent to the Principal Commissioner or the Commissioner whom the Central Board of Direct Taxes may authorise to act as prescribed authority for the purposes of sub-clause (iv) or sub-clause (v) of clause (23C) of section 10.

Four copies of the application form along with the enclosures should be sent.”;

- (b) for item 4, the following item shall be substituted, namely: -

“4. The applicant shall furnish any other documents or information as required by the Chief Commissioner or Director General or Principal Commissioner or Commissioner or any authority authorised by the Chief Commissioner or Director General or Principal Commissioner or Commissioner, as the case may be.”;

- (III) in Form 56D, in the Notes,-

- (a) for item 1, the following item shall be substituted, namely: -

“1. The application form,-

- (a) filed before the specified date, should be sent to the Chief Commissioner or Director General whom the Central Board of Direct Taxes may authorise to act as prescribed authority for the purposes of sub-clause (vi) or sub-clause(via) of clause (23C) of section 10 through the Commissioner of Income-tax or Director of Income-tax (Exemptions) having jurisdiction over the university or other educational institution or hospital or other medical institution referred to in serial number 1 of this Form;
- (b) filed on or after specified date, should be sent to the Principal Commissioner or the Commissioner whom the Central Board of Direct Taxes may authorise to act as prescribed authority for the purposes of sub-clause (vi) or sub-clause (via) of clause(23C) of section 10.

Four copies of the application form along with the enclosures should be sent.”;

- (b) for item 3, the following item shall be substituted, namely: -

“3. The applicant shall furnish any other documents or information as required by the Chief Commissioner or Director General or Principal Commissioner or Commissioner or any authority authorised by the Chief Commissioner or Director

General or Principal Commissioner or Commissioner, as the case may be.”.

[Notification No. 61 /2014/F.No.142/5/2014-TPL]

(Ashish Kumar)  
Director (Tax Policy and Legislation)

Note. - The principal rules were published in the Gazette of India vide notification number S.O. 969 dated the 26<sup>th</sup> March, 1962 and was last amended by the Income-tax (10<sup>th</sup> Amendment) Rules, vide notification S.O. No.2556 (E) dated 30.09.2014.

