

**[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, dated the 2nd September, 2009

**NOTIFICATION
INCOME TAX**

S.O. .- 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 (12th Amendment) Rules, 2009.
(2) They shall come into force on the date of their publication in the Official Gazette.
2. In sub-rule (2) of rule 11N of the Income-tax Rules, 1962,-
 - (i) in clause (i), the figures “250” shall be substituted with the figures “3000”.
 - (ii) in clause (ii), the word, “taxi” shall be substituted with the words, “air conditioned taxi”.
 - (iii) clause (iii) shall be deleted.
 - (iv) clause (iv) shall be substituted with the following, namely:-

“The out-station Chairman or Member may stay and claim reimbursement of rent in any State guest house or for single room in medium range ITDC hotel like Lodi Hotel, Qutab Hotel, Janpath Hotel, Ashoka Yatri Niwas or State Government run tourist hotels/hostels or residential accommodation provided by registered societies like India International Centre or India Habitat Centre. They would separately be entitled for reimbursement of food allowance at the rate of Rs 500/- per day.”.

[Notification No. 65 /2009/F.No.149/22/2009-SO(TPL)]

Sd/
(V.Vizay Babu)
Under Secretary (TPL-III).

Note:- The principal rules were published vide notification number.S.O.969(E), dated the 26th March, 1962 and last amended by the Income-tax (11th Amendment) Rules, 2009 vide notification S.O. 989(E) dated the 21st April, 2009.