

MINISTRY OF FINANCE
(Department of Revenue)
(CENTRAL BOARD OF DIRECT TAXES)
NOTIFICATION

New Delhi, the 9th August, 2016

S.O. 2670(E).—In exercise of the powers conferred by sub-section (1B) of section 139 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following amendment in the notification of the Government of India, Ministry of Finance (Department of Revenue), issued *vide* S.O. 1281(E) dated the 27th July, 2007, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii) dated the 27th July, 2007, namely:-

2. In the said notification, in para 5, in clause (1), for sub-clauses (c) and (d), the following sub-clauses shall be substituted, namely:-

“(c) a firm of Chartered Accountants or Company Secretaries or Cost Accountants or Advocates, if the firm has been allotted a permanent account number; or

(d) a Chartered Accountant or Company Secretary or Cost Accountant or Advocate or Tax Return Preparer, if he has been allotted a permanent account number; or”.

[Notification No. 66/2016/F. No.133/89/2015-TPL]

Dr. T. S. MAPWAL, Under Secy.

Note: The principal notification was published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii), *vide* number S.O. 1281(E) dated the 27th July, 2007 and was last amended *vide* notification number S.O. 2413(E) dated 22.09.2009.