

NOTIFICATION

Section 7 of the Prohibition of Benami Property Transactions Act, 1988 - Adjudicating authority - Appointment of an adjudicating authority at New Delhi to exercise jurisdiction, powers and authority conferred by or under the said Act

**NOTIFICATION NO. SO 5675(E) [NO.79/2018 (F.NO.370149/194/2017-TPL)],
DATED 12-11-2018**

In exercise of the powers conferred by section 7 of the Prohibition of *Benami* Property Transactions Act, 1988 (45 of 1988), the Central Government hereby appoints an Adjudicating Authority at New Delhi to exercise jurisdiction, powers and authority conferred by or under the said Act.

This notification shall come into effect from the date of its publication in the Official Gazette.



NOTIFICATION

Section 30 of the Prohibition of Benami Property Transactions Act, 1988 - Appellate Tribunal - Establishment of Appellate Tribunal

**NOTIFICATION NO. S.O. 5677(E) [NO.81/2018 (F.NO.370149/194/2017-TPL)],
DATED 12-11-2018**

In exercise of powers conferred by section 30 of the Prohibition of *Benami* Property Transactions Act, 1988 (45 of 1988), the Central Government hereby establishes an Appellate Tribunal at New Delhi to hear appeals against the orders of the Adjudicating Authority under the said Act.

This notification shall come into effect from the date of its publication in the Official Gazette.



NOTIFICATION

Section 10 of the Prohibition of Benami Property Transactions Act, 1988 - Benches of Adjudicating Authority - Constitution of - Specified Bench of Adjudicating Authority at New Delhi to exercise jurisdiction over whole of India except State of Jammu and Kashmir

**NOTIFICATION NO. S.O. 5676(E) [NO.80/2018 (F.NO.370149/194/2017-TPL)],
DATED 12-11-2018**

In exercise of powers conferred by clause (d) of sub-section (1) of section 10 of the Prohibition of *Benami* Property Transactions Act, 1988 (45 of 1988), the Central Government hereby specifies that the New Delhi Bench of the Adjudicating Authority appointed under section 7 of the said Act shall exercise jurisdiction under the said Act over the whole of India except the State of Jammu and Kashmir.

This notification shall come into effect from the date of its publication in the Official Gazette.



RULES/AMENDMENT RULES

Senior Citizens' Welfare Fund (Amendment) Rules, 2018 - Amendment in rule 3

NOTIFICATION NO. G.S.R. 1091(E) [F.NO.13/20/2014-NS], DATED 5-11-2018

In exercise of the powers conferred by section 128 of the Finance Act, 2015 (20 of 2015), the Government hereby makes the following rules to amend the Senior Citizens' Welfare Fund Rules, 2016, namely:—

Short title and commencement

1. (1) These rules may be called the Senior Citizens' Welfare Fund (Amendment) Rules, 2018.
- (2) They shall come into force on the date of their publication in the Official Gazette.
2. In the Senior Citizens' Welfare Fund Rules, 2016, in rule 3, in sub-rule (3), clauses (d) and (e) shall be omitted.



RULES/AMENDMENT RULES

Income-tax (Twelfth Amendment) Rules, 2018 - Amendment in Rule 114, Forms 49A & 49AA

NOTIFICATION NO. GSR 1128(E) [NO.82/2018 (F.NO.370142/40/2016-TPL (PART-I))], DATED 19-11-2018

In exercise of the powers conferred by section 139A read with 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:—

Short, title and commencement

1. (1) These rules may be called the Income-tax (Twelfth Amendment) Rules, 2018.

(2) They shall come into force from the 5th day of December, 2018.

2. In the Income-tax Rules, 1962,—

(I) in rule 114,—

(A) in sub-rule (3), after clause (iv), the following clauses shall be inserted, namely:—

“(v) in the case of a person, being a resident, other than an individual, which enters into a financial transaction of an amount aggregating to two lakh fifty thousand rupees or more in a financial year and which has not been allotted any permanent account number, on or before the 31st day of May immediately following such financial year;

(v) in the case of a person, who is the managing director, director, partner, trustee, author, founder, karta, chief executive officer, principal officer or office bearer of the person referred to in clause (v) or any person competent to act on behalf of the person referred to in clause (v) and who has not been allotted any permanent account number, on or before the 31st day of May immediately following the financial year in which the person referred to in clause (v) enters into financial transaction specified therein.”;

(B) in sub-rule (6),—

(i) for the words, brackets and figures “under sub-rule (4) or intimation of Aadhaar number in sub-rule (5)”, the words, brackets and figures “under sub-rule (4), intimation of Aadhaar number in sub-rule (5) and issue of permanent account number” shall be substituted;

(ii) for the words “number and intimation of Aadhaar number”, the words “number, intimation of Aadhaar number and issue of permanent account number” shall be substituted.;

(II) in Appendix II, in Form number 49A and Form number 49AA, for serial number 6 and entries relating thereto, the following serial number and entries thereto shall be substituted, namely:—

