

**FIRM OR INDIVIDUAL/HUF COVERED UNDER SECTION 44AB ARE  
MANDATORILY REQUIRED TO FILE ITR-5 OR ITR-4 ELECTRONICALLY  
USING DIGITAL SIGNATURE**

**INCOME-TAX (SIXTH AMENDMENT) RULES, 2011 - AMENDMENT IN RULE  
12**

**NOTIFICATION NO. 37/2011 [F. NO. 149/68/2011-SO (TPL)], DATED 1-7-2011**

In exercise of the powers conferred by section 295, read with section 139 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 (Sixth Amendment) Rules, 2011.
- (2) They shall come into force from the date of its publication in the Official Gazette.
2. In the Income-tax Rules, 1962 in rule 12, in sub-rule (3), in the proviso, for clauses (a) and (aa) the following clause shall be substituted, namely :—  
"(a) a firm required to furnish the return in Form ITR-5 or an individual or Hindu Undivided Family (HUF) required to furnish the return in Form ITR-4 and to whom provisions of section 44AB are applicable, shall furnish the return for assessment year 2011-12 and subsequent assessment years in the manner specified in clause (ii);"