

*N. C. Mital & Co.*  
*Chartered Accountants*

**NOTIFICATION NO**

**36/2009, Dated: April 13, 2009**

In exercise of the powers conferred by section 295 read with section 44AB 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 (Tenth Amendment) Rules, 2009**.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Income-tax Rules, 1962, in Appendix II, in Form No. 3CD, after item 17, the following shall be inserted, namely :-

"17A. Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006."

**F.No. 149/86/2008 -TPL**

**Anand Kumar Kedia**  
**Director (TPL-III)**

**Note:** - The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii) vide S.O. 969(E), dated the 26th March, 1962 and last amended by No. S.O. 866(E), Dated 27-3-2009.