

(क) “निवासी” से ऐसा व्यक्ति अभिप्रेत है जो रजिस्ट्रीकृत विक्रय विलेख या नवीनतम मुख्तारनामे के सैट, विक्रय के लिए करार, वसीयत, कब्जा पत्र और अन्य दस्तावेज जिनके अंतर्गत अप्राधिकृत कॉलोनियों में किसी संपत्ति के संबंध में प्रतिफल के संदाय का साक्ष्य देने वाले दस्तावेज भी हैं, के आधार पर अचल संपत्ति का भौतिक कब्जा रखता है और इसके अंतर्गत विधिक वारिस भी हैं किंतु इसके अंतर्गत किरायेदार, अनुज्ञप्तिधारी या अनुज्ञेय उपयोक्ता नहीं है।

(ख) “अप्राधिकृत कॉलोनी” से ऐसी कॉलोनी या विकास अभिप्रेत है जिसमें सांसर्गिक क्षेत्र भी समाविष्ट हैं, जहां अभिन्यास रेखांक या भवन रेखांक के अनुमोदन के लिए कोई अनुज्ञा प्राप्त नहीं की गई है और जिसकी भारत के राजपत्र, असाधारण, भाग II, खंड 3, उपखंड (ii), तारीख 24 मार्च, 2008 में प्रकाशित दिल्ली विकास प्राधिकरण की अधिसूचना संख्या का.आ. 683(अ), तारीख 24 मार्च, 2008 के अनुसरण में ऐसी कॉलोनी के नियमितिकरण के लिए पहचान की गई है।

[अधि. सं.96/2019/फा. सं. 370142/29/2019-टीपीएल]

प्रवीण रावल, निदेशक (कर नीति और विधान)

**टिप्पण :-** मूल नियम भारत के राजपत्र, असाधारण, भाग II, खंड 3, उपखंड (ii) में, का. आ. सं. 969(अ), तारीख 26 मार्च, 1962 द्वारा प्रकाशित किए गए थे और उनमें अंतिम बार सा.का.नि. सं. 825(अ), तारीख 6 नवम्बर, 2019 द्वारा संशोधन किया गया।

## MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

### NOTIFICATION

New Delhi, the 11th November, 2019

**G.S.R. 836(E).**— In exercise of the powers conferred by clause (XI) of the proviso to clause (x) of sub-section (2) section 56 read with section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:—

**1. Short title and commencement.**— (1) These rules may be called the Income tax Amendment (13<sup>th</sup> Amendment), Rules, 2019.

(2) They shall come into force from the 1st day of April, 2020.

**2.** In the Income-tax Rules, 1962, after rule 11UAB, the following rule shall be inserted from the 1<sup>st</sup> day of April, 2020 and shall be applicable for assessment year commencing on the 1<sup>st</sup> day of April, 2020 and subsequent assessment years, namely:—

**Prescribed class of persons for the purpose of clause (XI) of the proviso to clause (x) of sub-section (2) section 56.**

**11UAC.**The provisions of clause (x) of sub-section (2) of section 56 shall not apply to any immovable property, being land or building or both, received by a resident of an unauthorised colony in the National Capital Territory of Delhi, where the Central Government by notification in the Official Gazettee, regularised the transactions of such immovable property based on the latest Power of Attorney, Agreement to Sale, Will, possession letter and other documents including documents evidencing payment of consideration for conferring or recognising right of ownership or transfer or mortgage in regard to such immovable property in favour of such resident.

*Explanation.*—For the purposes of this rule,— (a) “resident” means a person having physical possession of property on the basis of a registered sale deed or latest set of Power of Attorney, Agreement to Sale, Will, possession letter and other documents including documents evidencing payment of consideration in respect of a property in unauthorised colonies and includes their legal heirs but does not include tenant, licensee or permissive user;

(b) “unauthorised colony” means a colony or development comprising of a contiguous area, where no permission has been obtained for approval of layout plan or building plans and has been identified for regularisation of such colony in pursuance to the notification number S.O. 683(E), dated the 24<sup>th</sup> March, 2008, of the Delhi Development Authority, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii), dated the 24<sup>th</sup> March, 2008. .

[Notification No. 96/2019/F. No.370142/29/2019-TPL]

PRAVIN RAWAL, Director (Tax Policy and Legislation)

**Note:** The principal rules were published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii) *vide* number SO 969 (E), dated the 26<sup>th</sup> March, 1962 and last amended *vide* notification number G.S.R No. 825(E) dated 6<sup>th</sup> November, 2019.