

SUPER PROFITS TAX RULES, 1963

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SUPER PROFITS TAX RULES, 1963

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1. Short title :-

These rules may be called the Super Profits Tax Rules, 1963.

2. Definitions :-

(1) In these rules, unless the context otherwise requires,

(i) "the Act " means the Super Profits Tax Act, 1963 (14 of 1963)

(ii) " applied section " means a section of the Income tax Act, 1961 , as applied by section 19 of the Act and rule 3;

(iii) " the applied Second Schedule " means the Income tax Act, 1961 , as applied by section 19 of the Act and rule 3;

(iv) " the applied Third Schedule " means the Income tax Act, 1961

, as applied by section 19 of the Act and rule 3;

(v) in the applied sections and in the applied Second Schedule, " the Act " means the Super Profits Tax Act, 1963 (14 of 1963).

(2) All references to " Forms " in these rules shall be construed as references to the forms set out in the Appendix hereto.

3. Adaptations of Income-tax Act, 1961 :-

The provisions of sections 2(44), Section 131 OF THE INCOME TAX ACT, 1961 , Section 132 OF THE INCOME TAX ACT, 1961 , Section 133 OF THE INCOME TAX ACT, 1961 , Section 134 of the Motor Vehicles Act, 1988 , Section 135 OF THE INCOME TAX ACT, 1961 , Section 136 OF THE INCOME TAX ACT, 1961 , Section 137 OF THE INCOME TAX ACT, 1961 , Section 138 OF THE INCOME TAX ACT, 1961 (both inclusive), Section 140 OF THE INCOME TAX ACT, 1961 , Section 156 OF THE INCOME TAX ACT, 1961 , Section 160 OF THE INCOME TAX ACT, 1961 , Section 161 OF THE INCOME TAX ACT, 1961 , Section 162 OF THE INCOME TAX ACT, 1961 , Section 163 OF THE INCOME TAX ACT, 1961 , Section 166 OF THE INCOME TAX ACT, 1961 , S.167 of the Representation of the People Act, 1951, Section 170 OF THE INCOME TAX ACT, 1961 , Section 173 OF THE INCOME TAX ACT, 1961 , Section 175 OF THE INCOME TAX ACT, 1961 , Section 176 OF THE INCOME TAX ACT, 1961 , Section 178 OF THE INCOME TAX ACT, 1961 , Section 179 OF THE INCOME TAX ACT, 1961 , Section 220 OF THE INCOME TAX ACT, 1961 , Section 221 OF THE INCOME TAX ACT, 1961 , Section 222 OF THE INCOME TAX ACT, 1961 , Section 223 OF THE INCOME TAX ACT, 1961 , Section 224 OF THE INCOME TAX ACT, 1961 , Section 225 OF THE INCOME TAX ACT, 1961 , Section 226 OF THE INCOME TAX ACT, 1961 , Section 227 OF THE INCOME TAX ACT, 1961 , Section 228 OF THE INCOME TAX ACT, 1961 , Section 229 OF THE INCOME TAX ACT, 1961 (both inclusive), Section 231 OF THE INCOME TAX ACT, 1961 , Section 232 OF THE INCOME TAX ACT, 1961 , Section 233 OF THE INCOME TAX ACT, 1961 , Section 237 OF THE INCOME TAX ACT, 1961 , Section 238 OF THE INCOME TAX ACT, 1961 , Section 239 OF THE INCOME TAX ACT, 1961 , Section 240 OF THE INCOME TAX ACT, 1961 , Section 241 OF THE INCOME TAX ACT, 1961 , Section 242 OF THE INCOME TAX ACT, 1961 , Section 243 OF THE INCOME TAX ACT, 1961 , Section 244 OF THE INCOME TAX ACT, 1961 , Section 245 OF THE INCOME TAX ACT, 1961 (both inclusive), Section 254 OF THE INCOME TAX ACT, 1961 , Section 255 OF THE INCOME TAX ACT, 1961 , Section 256 OF THE INCOME

TAX ACT, 1961 , Section 257 OF THE INCOME TAX ACT, 1961 , Section 258 OF THE INCOME TAX ACT, 1961 , Section 259 OF THE INCOME TAX ACT, 1961 , Section 260 OF THE INCOME TAX ACT, 1961 , Section 261 OF THE INCOME TAX ACT, 1961 , Section 262 OF THE INCOME TAX ACT, 1961 (both inclusive), Section 265 OF THE INCOME TAX ACT, 1961 , Section 266 OF THE INCOME TAX ACT, 1961 , Section 267 OF THE INCOME TAX ACT, 1961 , Section 268 OF THE INCOME TAX ACT, 1961 , Section 269 OF THE INCOME TAX ACT, 1961 (both inclusive), Section 281 OF THE INCOME TAX ACT, 1961 , Section 282 OF THE INCOME TAX ACT, 1961 , Section 284 OF THE INCOME TAX ACT, 1961 , Section 286 OF THE INCOME TAX ACT, 1961 , Section 287 OF THE INCOME TAX ACT, 1961 , Section 288 OF THE INCOME TAX ACT, 1961 , Section 289 OF THE INCOME TAX ACT, 1961 , Section 290 OF THE INCOME TAX ACT, 1961 , Section 291 OF THE INCOME TAX ACT, 1961 , Section 292 OF THE INCOME TAX ACT, 1961 , Section 293 OF THE INCOME TAX ACT, 1961 (both inclusive), the Second Schedule and the Income tax Act, 1961 , shall apply with the following modifications, namely:---

General modifications.---

(i) All references to " this Act ", except those in clause (vii) of sub-section (2), sub-section (3) and clause (b) of sub-section (4) of section 288, shall be construed as references to " the Act ";

(ii) All references to " income-tax ", except those,---

(a) in the expressions " Income-tax Officer " and " Income-tax Act", wherever they occur;

(b) in the expression "Income-tax Department" occurring in clause (vii) of sub-section (3) of section 137;

(c) in the expression "Income-tax practitioner" occurring in clause (vii) of sub-section (2) of section 288 ;

(d) in the expression "Income-tax authority" occurring in sub-section (3) of section 288 ; and

(e) in the expressions "Income-tax proceeding" and " Income-tax proceedings " occurring respectively in clause (b) of sub-section (4) and clause (b) of sub-section (5) of section 288; shall be construed as references to " super profits tax ";

(iii) All references to "tax", except those in clause (xii) and clause

(xiii) of sub-section (3) of section 137, shall be construed as references to " super profits tax ".

Modification of section 131.---(iv) In section 131, in sub-section (2), for the words, figures and letter "Chapter 17-D ", the words, figures and brackets " the applied sections 220 to 229 (both inclusive), 231 and 232 and the applied Second Schedule and the applied Third Schedule " shall be substituted.

Modification of section 133.---(v) In section 133, clauses (1), (2) and (3) shall be omitted.

Modification of section 137.---(vi) In section 137;

(a) in sub-section (1), for the word and figures " Chapter 22 the words and figures " sections 21, 22, 23 and 24 of the Act " shall be substituted ;

(b) in sub-section (3), in clause (xi), for the word and figures " section 90 ", the words and figures "section 90 of the Income-tax Act" shall be substituted;

(c) sub-section (4) shall be omitted;

(d) in the Explanation, for the words, brackets and figures " sub-sections (1), (2) and (4) ", the words, brackets and figures " sub-sections (1) and (2) " shall be substituted.

Modification of section 138.---(vii) In section 138,---

(a) for the words " either under this Act or the Indian Income-tax Act, 1922, on or after the 1st day of April, 1960", the words " under the Act " shall be substituted ;

(b) for the word and figures "section 137", the words and figures " the applied section 137 " shall be substituted.

Modification of section 140.---(viii) For section 140, the following section shall be substituted, namely:--- "140. Return by whom to be signed.---The return under section 6 of the Act shall be signed and verified by the principal officer of the company, or where in the case of a non-resident company any person has been treated as its agent under section 163 of the Income-tax Act, by such person. "

Modification of section 160.---(ix) In section 160, in sub-section (1),---

(a) in clause (i),---

(i) for the words, brackets and figures " in respect of the income of a non-resident specified in clause (i) of sub-section (1) of section 9 ", the words, brackets and figures " in respect of the chargeable profits relating to the income of a non-resident specified in clause (i) of sub-section (1) of section 9 of the Income-tax Act " shall be substituted;

(ii) for the word and figures "section 163", the words and figures " section 163 of the Income-tax Act " shall be substituted;

(b) clauses (ii) and (iv) shall be omitted; (c) In clause (iii),---

(i) for the word " income ", the words " chargeable profits " shall be substituted ;

(ii) the words " the Court of Wards, the Administrator-General, the Official Trustee or " and the words " Court of Wards, Administrator-General, Official Trustee ", shall be omitted.

Modification of section 161.---(x) In section 161,---

(a) for the word " income ", wherever it occurs, the words "chargeable profits " shall be substituted ;

(b) for the words " this Chapter ", wherever they occur, the words, brackets and figures " sub-section (2) of this section and the applied sections 160, 162, 163, 166, 167, 170, 173, 175, 176, 178 and 179 " shall be substituted;

(c) in sub-section (1), for the words " in respect of that ", the words " in respect of such " shall be substituted.

Modification of section 162.---(xi) In section 162, in sub-section (2), for the words " this Chapter ", the words, brackets and figures " the applied sections 160 to 163 (both inclusive), 166, 167, 170, 173, 175, 176, 178 and 179" shall be substituted.

Modification of section 166.---(xii) For section 166, the following section shall be substituted, namely:--- 166. Direct assessment or recovery not barred.---Nothing in the applied sections 160, 161, 162, 163 (both inclusive) shall prevent either the direct assessment of the company on behalf of which or for the benefit of which chargeable profits therein referred to are receivable, or the recovery from such company of the tax payable in respect of such chargeable profits".

Modification of section 170.---(xiii) In section 170,---

(a) the words " or profession ", wherever they occur, shall be omitted ;

(b) for the word " income ", wherever it occurs, the words " chargeable profits " shall be substituted;

(c) sub-section (4) and the Explanation shall be omitted.

Modification of section 173.---(xiv) For section 173, the following section shall be substituted, namely:--- "173. Recovery of tax in respect of non-resident from his assets.---Without prejudice to the provisions of sub-section (1) of the applied section 161 or of the applied section 167, where the person entitled to the chargeable profits relating to the income referred to in clause (i) of sub-section (1) of section 9 of the Income-tax Act is a non-resident, the tax chargeable thereon, whether in his name or in the name of his agent who is liable as a representative assessee, may be recovered in accordance with the provisions of the applied sections 220 to 229 (both inclusive), 231 and 232 and the applied Second Schedule, and the applied Third Schedule from any assets of the non-resident which are, or, may at any time come, within India."

Modification of section 175.---(xv) For section 175, the following section shall be substituted, namely:--- "175. Assessment of persons likely to transfer property to avoid tax.---

(1) Notwithstanding anything contained in section 4 of the Act, if it appears to the Income-tax Officer during any current assessment year that any/person is likely to charge, sell, transfer, dispose of or otherwise part with any of his assets with a view to avoiding payment of any liability under the provisions of the Act, the chargeable profits of such person for the period from the expiry of the previous year for that assessment year to the date when the Income-tax Officer commences proceedings under this section shall be chargeable to tax in that assessment year.

(2) The chargeable profits of each completed previous year or part of any previous year included in such period shall be chargeable to tax at the rate or rates in force in that assessment year, and separate assessments shall be made in respect of each such completed previous year or part of any previous year.

(3) The Income-tax Officer may estimate the chargeable profits of such person for such period or any part thereof, where such profits cannot be readily determined in the manner provided in the Act.

(4) For the purposes of making an assessment under sub-section (1), the Income-tax Officer may serve a notice upon such person requiring him to furnish, within such time, not being less than seven days, as may be specified in the notice, a return in the same form and verified in the same manner as a return under sub-section (2) of section 6 of the Act, setting forth the chargeable profits for each completed previous year comprised in the period referred to in sub-section (1) and his estimated chargeable profits for any part of the previous year comprised in that period ; and the provisions of the Act shall, so far as may be, and subject to the provisions of this section, apply as if the notice were issued under sub-section (2) of section 6 of the Act.

(5) The tax chargeable under this section shall be in addition to the tax, if any, chargeable under any other provision of the Act.

(6) Where the provisions of sub-section (1) are applicable, any notice issued by the Income-tax Officer under sub-section (2) of section 6 or section 9 of the Act in respect of any tax chargeable under any other provision of the Act may, notwithstanding anything contained in sub-section (2) of section 6 or section 9 of the Act, as the case may be, require the furnishing of the return by such person within such period, not being less than seven days, as the Income-tax Officer may think proper."

Modification of section 176.---(xvi) In section 176,---

(a) in sub-section (1),

(i) for the word and figure " section 4 ", the words and figure " section 4 of the Act " shall be substituted;

(ii) the words " or profession " shall be omitted;

(b) in sub-section (2), for the words " total income ", the words "chargeable profits " shall be substituted;

(c) in sub-section (3), the words " or profession " shall be omitted;

(d) sub-section (4) shall be omitted;

(e) for sub-section (5), the following sub-section shall be substituted, namely:--- " (5) Where an assessment is to be made under the provisions of this section, the Income-tax Officer may serve on the principal officer of the company, or where in the case of a non-resident company any person has been treated as its

agent under section 163 of the Income-tax Act, on such person, a notice containing all or any of the requirements which may be included in a notice under sub-section (2) of section 6 of the Act and the provisions of the Act shall, so far as may be, apply accordingly as if the notice were a notice issued under sub-section (2) of section 6 of the Act."

(f) in sub-section (7), for the words, brackets and figures " sub-section (2) of section 139 or sub-section (1) of section 148 ", wherever they occur, the words, brackets and figures " sub-section (2) of section 6 or section 9 of the Act " shall be substituted.

Modification of section 178.---(xvii) In section 178, in sub-section (1), for the word " income ", the words " chargeable profits " shall be substituted.

Modification of section 179.---(xviii) In section 179, for the word " income " the words " chargeable profits " shall be substituted.

Modification of section 220.---(xix) In section 220,

(a) in sub-section (1), for the words and figures " Any amount, otherwise than by way of advance tax, specified as payable in a notice of demand under section 156 ", the words and figures " Any amount specified as payable in a notice of demand under the applied section 156 " shall be substituted;

(b) in sub-section (2),---

(i) for the word and figures " section 156 ", the words and figures " the applied section 156 " shall be substituted ;

(ii) in the proviso for the words and figures " section 154, or section 155, or section 250, or section 254, or section 260, or section 262, or section 264 ", the words and figures " section 12 or section 14 or section 15 or section 18 of the Act, or the applied section 254, or the applied section 260 or the applied section 262 " shall be substituted;

(c) in sub-section (6), for the word and figures " section 246 ", the words and figures " section 12 of the Act " shall be substituted;

(d) in sub-section (7),---

(i) for the words " in respect of income ", the words " in respect of chargeable profits relating to income " shall be substituted;

(ii) for the words " which is due in respect of that amount of his income ", the words " which is due in respect of that amount of his chargeable profits that relate to income " shall be substituted.

Modification of section 221.---(xx) In section 221, in sub-section (1), for the word and figures " section 220 ", the words and figures " the applied section 220 " shall be substituted.

Modification of section 222.---(xxi) In section 222, in sub-section (1), for the words " the Second Schedule ", the words " the applied Second Schedule " shall be substituted.

Modification of section 223.---

(xxii) In section 223,---

(a) in sub-section (1),

(i) for the word and figures " section 222 " the words and figures " the applied section 222 " shall be substituted ;

(ii) in clause (a), the words " or profession ", wherever they occur, shall be omitted.

(b) in sub-section (2), for the words " this Chapter ", the words and figures " the applied sections 222, 224 and 225 and the applied Second Schedule " shall be substituted.

Modification of section 224.---(xxiii) In section 224,---

(a) in sub-section (1), for the word and figures " section 222 ", the words and figures " the applied section 222 " shall be substituted;

(b) in sub-section (3), for the word and figures " section 225 the words and figures " the applied section 225 " shall be substituted.

Modification of section 226.---(xxiv) In section 226,---

(a) in sub-section (1), for the word and figures " section 222 ", the words and figures " the applied section 222 " shall be substituted;

(b) sub- section (2) shall be omitted;

(c) in sub-section (3), in clause (x),---

(i) for the words and figures " sections 222 to 225 ", the words and figures " the applied sections 222 to 225 and the applied Second Schedule " shall be substituted;

(ii) for the word and figures " section 222 ", the words and figures " the applied section 222 " shall be substituted;

(d) in sub-section (5), for the words " the Third Schedule " the words " the applied Third Schedule " shall be substituted.

Modification of section 228.---(xxv) In section 228, in sub-section (1), for the word and figures " section 222 ", the words and figures " the applied section 222 " shall be substituted.

Modification of section 229.--(xxvi) In section 229, for the words " this Chapter ", the words, brackets and figures " the applied sections 220 to 228 (both inclusive), 231 and 232 and the applied Second Schedule and the applied Third Schedule " shall be substituted.

Modification of section 231.---(xxvii) In section 231,---

(a) for the word and figures " section 173 " the words and figures " the applied section 173 " shall be substituted ;

(b) for the word and figures " section 220 ", wherever they occur, the words and figures " the applied section 220 " shall be substituted,

Modification of section 232.---(xxviii) In section 232, for the words " this Chapter ", wherever they occur, the words, brackets and figures " the applied sections 220 to 229 (both inclusive), 231 and 233 and the applied Second Schedule and the applied Third Schedule " shall be substituted.

Modification of section 233.---(xxix) In section 233,---

(a) for the word and figures " section 220 " the words and figures " the applied section 220 " shall be substituted;

(b) for the words and figures " sections 221 to 229 " the words and figures " the applied sections 221 to 229 and the applied Second Schedule and the applied Third Schedule " shall, be substituted ;

(c) for the word and figures " section 141 ", the words and figure " section 8 of the Act " shall be substituted;

(d) for the words and figures " section 143 or section 144 ", the words and figure " section 7 of the Act " shall be substituted.

Modification of section 238.---(xxx) In section 238, sub-section (1) shall be omitted.

Modification of section 239.---(xxxi) In section 239,---

(a) in sub-section (1), for the words " this Chapter ", the words and figures " the applied section 237 " shall be substituted;

(b) in sub---section (2), for the words " income in respect of which the claim is made was assessable ", the words " chargeable profits in respect of which the claim is made were assessable " shall be substituted.

Modification of section 242.---(xxxii) In section 242, for the words " this Chapter ", the words and figures " the applied section 237 " shall be substituted.

Modification of section 243.---(xxxiii) In section 243, for sub-section (1), the following sub-section shall be substituted, namely:-
-- "

(1) If the Income-tax Officer does not grant the refund within six months from the date on which the claim for refund is made under the applied section 237, the Central Government shall pay the assessee simple interest at four per cent. per annum on the amount directed to be refunded from the date immediately following the expiry of the period of six months aforesaid to the date on which the refund is granted.

Explanation.---If the delay in granting the refund within the period of six months aforesaid is attributable to the assessee, whether wholly or in part, the period of the delay attributable to him shall be excluded from the period for which interest is payable."

Modification of section 244.----(xxxiv) In section 244,---

(a) in sub-section (1), for the word and figures " section 240 " the words and figures " the applied section 240 " shall be substituted;

(b) in sub-section (2), for the word and figures " section 241 ", wherever they occur, the words and figures " the applied section 241 " shall be substituted.

Modification of section 254.---(xxxv) In section 254,---

(a) sub-section (2) shall be omitted;

(b) in sub-section (4), for the words and figures " section 256 ", the words and figures " the applied section 256 " shall be substituted.

Modification of section 255.---(xxxvi) In section 255,---

(a) in sub-section (3), for the words " whose total income as computed by the Income-tax Officer in the case does not exceed twenty-five thousand rupees ", the words " whose chargeable profits as computed by the Income-tax Officer in the case do not exceed seventy-five thousand rupees " shall be substituted;

(b) in sub-section (6), for the words and figures " section 131 ", the words and figures " the applied section 131 " shall be substituted.

Modification of section 256.---(xxxvii) In section 256, in sub-section (1), for the word and figures " section 254 ", the words and figures " the applied section 254 " shall be substituted. Modification of section 257.---(xxxviii) In section 257, for the word and figures " section 256 ", the words and figures " the applied section 256 " shall be substituted.

Modification of section 259.---(xxxix) In section 259, for the word and figures " section 256 ", the words and figures " the applied section 256 " shall be substituted.

Modification of section 261.---(xl) In section 261, for the word and figures " section 256 ", the words and figures " the applied section 256 " shall be substituted.

Modification of section 262.---(xli) In section 262,---

(a) in sub-section (1),---

(i) for the word and figures " section 261 ", the words and figures " the applied section 261 " shall be substituted;

(ii) in the proviso, for the words and figures " section 260 or section 265 " the words and figures " the applied section, 260 or the applied section 265 " shall be substituted ;

(b) in sub-section (3), for the word and figures " section 260 " the words and figures " the applied section 260 " shall be substituted.

Modification of section 269.---(xlii) In section 269, for the words " this Chapter ", the words, figures and brackets " the applied sections 256 to 262 (both inclusive) and the applied sections 265 to 268 (both inclusive) " shall be substituted.

Modification of Section 284.---(xliii) For section 284, the following

section shall be substituted, namely:--- " 284. Service of notice in the case of discontinued business.--- Where an assessment is to be made under the applied section 176, the Income-tax Officer may serve on the principal officer of the company, or where in the case of a non-resident company any person has been treated as its agent under Section 163 of the Income tax Act, 1961 , on such person, a notice containing all or any of the requirements which may be included in a notice under sub-section (2) of section 6 of the Act, and the provisions of the Act shall, so far as may be, apply accordingly as if the notice were a notice issued under that section."

Modification of section 287.---(xliv) In section 287,---

(a) in sub-section (1),---

(i) in clause (a), for the words, brackets, letter and figures " under clause (c) of sub-section (1) of section 271 ", the words and figures " under section 10 of the Act for concealment of the particulars of the chargeable profits or for deliberately furnishing inaccurate particulars of such profits shall be substituted;

(ii) in clause (b), for the word and figures " section 277 ", the words and figures " section 22 of the Act " shall be substituted:

(b) in sub-section (2),---

(i) in clause (4), for the words, brackets, letters, and figures " clause (a) or clause (b) of sub-section (1) of section 271 ", the words, brackets and figures " section 10 of the Act for failure, without reasonable cause, to furnish the return required under section 6 of the Act, or to produce or cause to be produced the documents, accounts or other evidence required by the Income-tax Officer under sub-section (1) of section 7 of the Act " shall be substituted;

(ii) in clause (b), for the words, brackets, letter, and figures " clause (c) of sub-section (1) of section 271 ", the words and figures " under section 10 of the Act for concealment of the particulars of the chargeable profits or for deliberately furnishing inaccurate particulars of such profits " shall be substituted ;

(iii) in clause (c), for the word and figures " section 277 ", the word and figures " section 22 " shall be substituted;

(c) in sub-section (3),---

(i) for the words, brackets, letters, and figures " section 246 or clause (b) of sub-section (1) of section 253 ", the words and figures " section 12 of the Act " shall be substituted ;

(ii) the words, brackets, letter and figures " or, in the case of an appeal filed under clause (b) of sub-clause (1) of section 253, by the Appellate Tribunal " shall be omitted;

(d) in sub-section (6), for the words and figures " sections 137 and 280 ", the words and figures " the applied section 137 " shall be substituted;

(e) sub-section (7) shall be omitted;

(f) for the Explanation, the following Explanation shall be substituted:--- "Explanation.---The names of the directors, managing agents, secretaries and figures " the applied section 131 " shall be substituted; if, in the opinion of the Central Government, the circumstances of the case justify it."

Modification of section 288.---(xlv) In section 288,---

(a) in sub-section (1), for the word and figures " section 131 " the words and figures " the applied section 131 " shall be substituted;

(b) in sub-section (4), in clause (b), after the word " income-tax " the words " or super profits tax " shall be inserted;

(c) in sub-section (5), in clause (b), after the word " income-tax " the words " or super profits tax " shall be inserted,

Modification of section 290.---(xlvi) In section 290,---

(a) the words " deducting " and " deduction " shall be omitted;

(b) for the word " income ", the words " chargeable profits " shall be substituted.

Modification of section 291.---(xlvii) In section 291, for the word "income", wherever it occurs, the words " chargeable profits " shall be substituted.

Modification of the Second Schedule.---(xlviii) In the Second Schedule,---

(a) below the title, for the brackets, words and figures " [See section 222] ", the brackets, words and figures " [See the applied section 222] ", shall be substituted ;

(b) in rule 5, in clause (a), for the word and figures " section 220 " the words and figures " the applied section 220 ", shall be substituted ;

(c) in rule 86, in clause (a), for the words, brackets, and figures " sub-clause (iii) of clause (44) of section 2 " the words, brackets and figures " sub-clause (iii) of the applied section 2(44) ", shall be substituted.

Modification of Third Schedule.---(xlix) In the Third Schedule,---

(a) below the title, for the brackets, words and figures " [See section 226(5)] ", the brackets, words and figures "[See sub-section (5) of the applied section 226] ", shall be substituted ;

(b) for the words " the Second Schedule ", the words " the applied Second Schedule " shall be substituted.

4. Application of the Income-tax (Certificate Proceedings) Rules, 1963 :-

The Income-tax (Certificate Proceedings) Rules, 1962, as amended from time to time, shall, so far as may be, apply, as if the said rules were part of these rules, subject to the following modifications, namely:---

(i) All references to the provisions of the Income-tax Act, shall be construed as references to the corresponding provisions of that Act as applied to super profits tax by section 19 of the Super Profits Tax Act, 1963, and rule 3.

(ii) All references to " income-tax ", except those in the short title and in the expression " Income-tax Officer " and " Income-tax Act ", shall be construed as references to " super profits tax ".

(iii) All references to " tax " shall be construed as references to "super profits tax ".

(iv) In rule 1, sub-rule 2 shall be omitted.

(v) In rule 2,---

(a) clause (1) shall be omitted;

(b) in clauses (3) and (4), for the words " the Act ", wherever they occur, the words " Income-tax Act " shall be substituted.

(vi) In rule 37, in sub-rule (2) for the words and figures " The Income-tax Act, 1961 ", the words and figures " The Super Profits

Tax Act, 1963 " shall be substituted.

5. Form of return of chargeable profits under section 6 :-

The return of chargeable profits required to be furnished under sub-section (1) or sub-section (2) of section 6 of the Act shall be in Form No. 1 and shall be verified in the manner indicated therein.

6. Form of notice under section 8(2) of the Act :-

The notice which the Income-tax Officer is required to give under sub-section (2) of section 8 of the Act before making a provisional assessment shall be in Form No. 2.

7. Form of appeal to Appellate Assistant Commissioner :-

(1) An appeal under section 12 of the Act to the Appellate Assistant Commissioner shall be made in Form No. 3 and shall be verified in the manner indicated therein.

(2) The form of appeal prescribed by rule (1), the grounds of appeal and the form of verification appended thereto shall be signed by the principal officer of the company or where in the case of a non-resident company, the assessment has been made on any person who has been treated as its agent under Section 163 of the Income tax Act, 1961 , by such person.

8. Mode of service :-

(1) The intimation of any such order as is referred to in clause (b) of sub-section (3) of section 12 of the Act shall be served in the same manner as is laid down in the applied section 282 for the service of a notice or requisition.

(2) Any other order, not being a notice or requisition, which is to be sent or communicated to, or served on, any person shall be sent, communicated or served either by post or as if it were a summons issued by a court under the Code of Civil Procedure, 1908 .

9. Form of appeal and memorandum of cross-objections to Appellate Tribunal :-

(1) An appeal under sub-section (1) or sub-section (2) of section 13 of the Act to the Appellate Tribunal shall be in Form No. 4 and shall be verified in the manner indicated therein.

(2) A memorandum of cross-objections under sub-section (4) of section 13 of the Act to the Appellate Tribunal shall be made in Form No. 5 and shall be verified in the manner indicated therein.

10. Search and seizure :-

The powers of search and seizure under the applied section 132 shall be exercised in accordance with the provisions contained in sub-rules (2) to (10) of R.112 of the Income-tax Rules, 1962, as if they were part of these rules, subject to the following modifications, namely:---

(i) All references to " the Act " in the aforesaid rule shall be construed as references to " the Super Profits Tax Act, 1963 ".

(ii) In sub-rule (10) of the aforesaid rule, for the words and figures " Form No. 45 ", the words and figure " Form No. 6 " shall be substituted.

11. Disclosure of information regarding super profits tax payable :-

(1) The application to the Commissioner under the applied section 138 for information as to the amount of super profits tax determined as payable by an assessee in respect of any assessment made under the Act, shall be made in Form No. 7.

(2) The information under the applied section 138 shall be furnished by the Commissioner in Form No. 8.

(3) Where it is not possible for the Commissioner to furnish the information asked for by the applicant under the applied section 138 owing to the fact that the relevant assessment has not been completed, he shall inform the applicant in Form No. 9.

(4) Where the Commissioner is satisfied that there are circumstances justifying the refusal of information as to the amount of super profits tax determined as payable by an assessee in respect of any assessment year, he shall intimate the fact to the applicant in Form No. 10.

12. Fees for application under the applied section 138 :-

(1) Every application made by a person under the applied section 138 shall be accompanied by a fee of rupees ten for each assessment year for which information is requested for under that section.

(2) Where the information is not furnished owing to the fact that the relevant assessment has not been completed or where the Commissioner refuses to furnish the information, he shall refund or

cause to be refunded the amount of the fee paid.

13. Notice of demand :-

(1) Subject to the provisions of sub-rule (2), the notice of demand under the applied section 156 shall be in Form No. 11 and shall be accompanied by the assessment form in Form No. 12.

(2) The notice of demand relating to any super profits tax due in consequence of a provisional assessment made under section 8 of the Act shall be in Form No. 13.

14. Levy of Interest under sub-section (2) of the applied section 220 :-

The interest chargeable under sub-section (2) of the applied section 220 shall be levied in accordance with the provisions of rules 118 and S.119 of the Income tax Rules, 1962, as if they were part of these rules, subject to the following modifications, namely:---

(i) All references to " tax " in the aforesaid rules shall be construed as references to " super profits tax ".

(ii) All references to sections 156, Section 220 OF THE INCOME TAX ACT, 1961 and Section 222 OF THE INCOME TAX ACT, 1961 in the aforesaid rules shall respectively be construed as references to the applied sections 156, 220 and 222.

15. Refund claim :-

(1) A claim for refund under the applied section 239 shall be made in Form No. 14.

(2) The claim under sub-rule (1) may be presented by the claimant in person or through a duly authorised agent or may be sent by post.

16. Form of application for reference to High Court :-

An application under sub-section (1) of the applied section 256 requiring the Appellate Tribunal to refer to the High Court any question of law shall be made in Form No. 15.

17. Prescribed arrangements for declaration and payment of dividends within India :-

The arrangements referred to in the applied section 286 and in clauses (viii) and (x) of rule 1 of the First Schedule to the Act, to be made by a company for the declaration and payment of dividends (including dividends on preference shares) within India,

shall be the same as specified in clauses (1), (2) and (3) of rule 27 of the Income-tax Rules, 1962.