

**E-Filing of Income Tax return made mandatory for Section 44AB cases:**

Recently Central Government has made certain amendments to the Income tax Rules vide Notification No. 49/2010, dated 09/07/2010.

The effect of the same would be that all the assesseees covered under the provisions of Section 44AB of the Income Tax Act, 1961 are mandatorily required to file their income tax return online. However, if they don't possess any digital signature, the return has to be physically signed and filed within the time prescribed after the completion of e-filing. This exemption is not available for Companies i.e. they have to compulsorily sign the return digitally.

**In case you need any further clarification on this amendment/notification, feel free to mail us your queries on [info@nritaxhelp.com](mailto:info@nritaxhelp.com) and we will revert back with the clarifications asked for and any implications in your specific case.**