

[TO BE PUBLISHED IN PART II, SECTION 3, SUB-SECTION (ii) OF THE  
GAZETTE OF INDIA EXTRAORDINARY]

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)  
(CENTRAL BOARD OF DIRECT TAXES)

**NOTIFICATION  
INCOME-TAX**

New Delhi, the 22<sup>nd</sup> September, 2009

S.O. 2413 (E). In exercise of the powers conferred by sub-section (1B) of section 139 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following amendment in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), vide S.O. 1281(E) dated the 27<sup>th</sup> July, 2007, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section(ii), with effect from 27<sup>th</sup> July, 2007 (i.e. the date on which the Scheme came into force).

2. In the said notification for para 5, the following para shall be substituted, namely :-

“5. **Qualifications of an e-Return Intermediary.**— (1) An e-Return Intermediary shall have the following qualifications, namely:-

- (a) it must be a public sector company as defined in clause (36A) of section 2 of the Act or any other company in which public are substantially interested within the meaning of clause (18) of section 2 of the Act and any subsidiary of those companies; or
- (b) A company incorporated in India, including a bank, having a net worth of rupees one crore or more; or
- (c) a firm of Chartered Accountants or Company Secretaries or Advocates, if it has been allotted a permanent account number; or

- (d) a Chartered Accountants or Company Secretaries or Advocates or Tax Return Preparers, if he has been allotted a permanent account number; or
- (e) a Drawing or Disbursing Officer (DDO) of a Government Department.

(2) The e-intermediary shall have at least class II digital signature certificate from any of the Certifying authorities authorized to issue such certificates by the Controller of Certifying authorities appointed under Section 17 of the Information Technology Act, 2002 (21 of 2000).

(3) The e-intermediary shall have in place security procedure to the satisfaction of e-Return Administrator to ensure that confidentiality of the assessee's information is properly secured.

(4) The e-intermediary shall have necessary archival, retrieval and, security policy for the e>Returns which will be filed through him, as decided by e-Return Administrator from time to time.

(5) The e-intermediary or its Principal Officer must not have been convicted for any professional misconduct, fraud, embezzlement or any criminal offence.”

**[Notification No. 70 /2009/ F.No.133/55/2008-TPL]**

( Vijay Kumar Jaiswal)  
Under Secretary to the Government of India

Note: The principal notification was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii), vide number S.O. 1281(E) dated 27<sup>th</sup> July, 2007.