

**Income Tax Act 1961 s 296 - Rules and certain notifications to be placed before Parliament**

The Central Government shall cause every rule made under this Act, the rules of procedure framed by the Settlement Commission under sub-section (7) of section 245F, the Authority for Advance Rulings under section 245V and the Appellate Tribunal under sub-section (5) of section 255 and every notification issued before the 1st day of June, 2007, under sub-clause (iv) of clause (23C) of section 10 and every notification issued under sub-section (1C) of section 139 or third proviso to sub-section (1) of section 153A or second proviso to sub-section (1) of section 153C to be laid as soon as may be after the rule is made or the notification is issued before each House of Parliament while it is in session for a total period of thirty days, which may be comprised in one session or in two or more successive sessions, and, if before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or notification or both Houses agree that the rule or notification should not be made or issued, that rule or notification shall thereafter have effect, only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule or notification.