

## MINISTRY OF FINANCE

(Department of Revenue)

## CENTRAL BOARD OF DIRECT TAXES

## NOTIFICATION

New Delhi, the 3rd September, 1997

## INCOME-TAX

S.O. 635 (E).—In exercise of powers conferred by section 801A 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. (i) These rules may be called the Income-tax (Ninth Amendment) Rules, 1997.

(ii) They shall be deemed to have come into force with effect from the 1st day of October, 1994.

2. (i) In the Income-tax Rules, 1962, in Part II, in sub-part E, after Rule 11E, the following Rule shall be inserted, namely :—

"11EA. Guidelines for specifying industrially backward districts for the purpose of deduction under sub-clause (c) of clause (iv) of sub-section (2) of section 80 IA.

In specifying a district for notification as an industrially backward district under sub-clause (c) of clause (iv) of sub-section (2) of section 80 IA, the Central Government shall satisfy itself that—

- (a) the district has a "Total Weighted Index Count" of 250 or less in the "All India Gradation List" appended in appendix-III of these rules; or
- (b) the district is a "no industry" district as indicated in the "All India Gradation List" mentioned in clause (a); or
- (c) the district is an inaccessible hill area district as indicated in the Eighth Plan Document and has a "Total Weighted Index Count" of 500 or less in the "All India Gradation List" mentioned in clause (a); or
- (d) the district has no rail head as on 1-4-1994 and has a "Total Weighted Index Count" of 500 or less in the "All India Gradation List" mentioned in clause (a).

## Explanation:

A district notified under these rules, shall be based on the districts as stood in the Census Report of 1991. Where a district notified under these rules, is reorganised, either by split or otherwise, after the Census Report of 1991, all the areas comprised in the district as it existed in the Census Report of 1991 will qualify for the purpose of these rules.

(ii) In the Income-tax Rules, 1962, after appendix-II, the following shall be added, namely :—

Foot Note:—The principal rules were published vide Notification being S.O.No. 969 dated 26-3-1962 and last amended by Notification published under S.O. No. 466 (E) dated 27-6-97.

[F. No. 142/20/94-TPL/No. 10403]

JAI RAJ KAJLA, Under Secy.

2224/G1/97-3

## APPENDIX - III

## ALL INDIA GRADATION LIST

NAME OF DISTRICTS	FINANCIAL		INFRASTRUCTURAL				INDUSTRIAL		TOTAL WEIGHTED INDEX COUNT	
	Per capita credit	Per capita deposit	urbani nation %	Phone per 1000	Per capita POWER	Road per 100 Sq. kms	Factory workers per 1000	Per capita GVA from manuf.		
(AS A PERCENTAGE OF ALL INDIA AVERAGE FOR EACH INDICATOR)										
ALL INDIA AVERAGE INDEX	100	100	100	100	100	100	100	100		
WEIGHTS	3	2	1	1	2	1	3	2		
ALL INDIA WEIGHTED INDEX	300	200	100	100	200	100	300	200	1500	
Godda	<< BH	45	38	11	4	22	9	0	0	129
Gumla	<< BH	39	48	17	16	3	14	0	0	142
Araria	<< BH	42	24	25	12	4	16	21	4	148
Gadchiroli	MH	30	32	34	16	8	35	3	2	160
Madhepura	<< BH	45	26	25	13	6	46	0	0	161
Sidharthanagar	<< UP	39	40	14	3	38	40	0	0	165
Dumka	BH	36	46	24	9	12	36	3	4	170
Mandla	MP	33	24	30	19	26	29	6	4	171
Khagaria	<< BH	42	32	23	9	14	42	18	0	180
Kishanganj	<< BH	39	20	39	20	8	20	33	6	185
Malda	<< WB	48	42	28	13	16	41	0	0	188
Palamau	BH	42	46	21	19	22	16	15	18	199
Phulbani	<< OR	51	28	23	25	32	40	0	0	179
Madhubani	<< BH	42	32	14	11	8	67	24	2	200
Kalahandi	<< OR	63	22	25	13	22	42	15	2	274
Jehanabad	<< BH	51	52	25	13	20	29	12	4	206
Saharsa	<< BH	39	24	27	13	18	49	36	2	203
West Dinajpur	WB	39	32	52	13	12	41	18	2	209
Nawalah	BH	54	40	27	14	22	40	12	2	211
Bahraich	UP	51	40	31	8	22	25	27	6	211
Sitamarhi	BH	45	28	22	19	6	53	27	8	213
Sahelganj	BH	36	44	28	11	4	18	63	10	214
Muzshahabad	WB	42	42	40	13	18	57	6	2	220
Gosch Behar	<< WB	51	31	31	13	20	40	27	4	220
Bankura	<< WB	48	54	32	13	14	40	15	4	220
Panna	MP	39	38	51	22	44	20	6	0	220
Pratapgarh	UP	42	66	22	5	24	59	3	2	221
Maharajganj	<< UP	42	44	19	4	72	41	3	0	225
Jalere	RJ	34	38	28	25	88	19	3	2	227
Aurangabad	BH	69	52	30	15	31	30	6	0	227
E. Champaran	BH	51	38	22	13	10	44	39	10	227
Banda	UP	45	42	50	12	40	23	12	4	233
Baer	<< RJ	36	40	39	31	32	15	30	12	236
Purnia	BH	57	30	33	16	10	61	27	4	238
Bastar	MP	33	32	67	22	48	13	21	4	240
Siwan	BH	54	82	20	10	6	58	12	0	242
Vaishali	BH	57	52	26	23	10	58	18	0	244
Basti	UP	51	54	25	6	22	41	39	12	250
Hardoi	UP	45	44	46	6	22	34	42	12	251
Seoni	MP	48	36	37	33	52	24	15	10	255
Surguja	<< MP	36	60	47	18	80	18	3	0	262
Katihar	BH	54	32	37	18	18	34	66	4	263
Tikamgarh	MP	42	40	66	15	64	37	0	0	264
Chameli	<< UP	57	100	33	32	18	21	6	0	267
Bolangir	OR	51	28	37	25	36	46	39	6	268
Dungarpur	RJ	48	80	29	22	30	42	15	4	269
Lalitpur	UP	72	60	55	15	38	29	3	0	271
Bhagalpur	BH	72	60	47	18	16	44	5	0	271
Jaisalmer	<< RJ	57	64	61	43	36	7	3	4	275
Hamirpur	UP	57	54	68	8	42	28	18	4	279
Dholpur	RJ	60	44	67	24	20	45	21	0	281
Gopalganj	BH	36	54	22	11	6	55	75	22	281
Purnia	WB	48	56	37	13	26	24	30	48	282
Budaun	UP	57	40	69	10	42	33	30	2	283
Darbhanga	BH	57	54	34	25	16	81	15	2	284
W. Champaran	BH	60	36	39	22	8	29	57	34	285
Saran	BH	54	78	36	18	8	58	30	8	290
Birbhum	WB	63	52	35	13	26	66	24	8	297
Fatehpur	UP	45	48	39	7	48	48	24	40	299

NAME OF DISTRICTS	FINANCIAL		INFRASTRUCTURAL				INDUSTRIAL		TOTAL WEIGHTED INDEX COUNT	
	Per capita credit	Per capita deposit	Urbanisation %	Phone per 1000	Per capita POWER	Road per 100 Sq. kms	Factory workers per 1000	Per capita GVA from manuf.		
(AS A PERCENTAGE OF ALL INDIA AVERAGE FOR EACH INDICATOR)										
ALL INDIA AVERAGE INDEX	100	100	100	100	100	100	100	100		
WEIGHTS	3	2	1	1	2	1	3	2		
ALL INDIA WEIGHTED INDEX	300	200	100	100	200	100	300	200	1500	
Sawai Madhopur	RJ	72	56	58	31	58	23	6	0	304
Azamgarh	UP	51	92	28	9	50	56	15	4	305
Shivpuri	MP	57	50	59	35	68	19	12	6	306
Bhojpur	BH	66	92	44	16	28	37	21	4	308
Samastipur	BH	48	48	19	15	18	80	69	16	313
Lohardagga	<< BH	78	54	43	39	18	29	51	2	314
Chhatarpur	<< MP	57	54	75	27	74	27	3	0	317
Etah	UP	54	50	65	12	50	53	18	16	318
Mayurbhanj	OR	54	38	24	13	38	62	54	36	319
Barabanki	UP	39	48	36	8	44	39	81	26	321
Balaghat	MP	39	32	37	33	72	36	60	14	323
Uttar Kashi	<< UP	51	80	28	28	76	15	36	10	324
Jhabua	MP	51	30	34	35	84	42	33	16	325
Etawah	UP	57	64	61	11	34	49	45	8	329
Deoria	UP	45	64	29	6	32	48	75	32	331
Ghazipur	UP	60	98	28	7	54	68	15	2	332
Almora	UP	60	114	22	21	34	55	27	6	342
Ballia	UP	63	94	39	9	48	60	30	0	343
Deoghar	BH	75	76	53	20	18	55	18	28	343
Dangs	CJ	42	46	43	25	82	78	15	14	345
Banswara	RJ	84	74	30	26	38	38	36	20	346
Jaunpur	UP	57	94	27	7	50	67	36	10	348
Tonk	RJ	72	56	76	31	32	19	27	36	349
Sidhi	MP	42	70	25	16	114	30	30	24	351
Banaskantha	GJ	51	42	40	88	52	51	24	8	356
Nalanda	BH	57	56	57	63	38	72	12	2	357
Churu	<< RJ	60	84	113	47	30	15	6	4	359
Nagaur	RJ	39	50	62	43	94	22	27	26	363
1 Gaya	BH	72	76	52	26	48	33	48	8	363
Sitapur	UP	57	54	47	9	34	33	109	30	372
Jalaun	UP	72	74	36	12	48	51	21	10	374
Pithoragarh	UP	69	108	23	23	32	19	78	16	376
2 Muzaffarpur	BH	87	80	36	31	26	57	54	6	377
Vidisha	MP	111	46	78	51	58	18	18	2	382
Raigarh	MP	48	38	37	106	72	25	51	6	383
Unnao	UP	42	66	53	8	46	46	78	48	387
Faizabad	UP	69	88	45	15	64	44	45	16	388
Kanpur Dehat	UP	60	44	22	4	100	47	75	38	390
Mainpuri	UP	57	60	52	15	104	51	45	10	394
Gonda	UP	48	56	30	7	30	31	51	146	399
Sabarkantha	GJ	63	54	41	113	52	79	3	0	405
Morena	MP	78	48	80	40	66	22	36	22	412
Betul	MP	54	64	73	36	110	21	33	22	413
Tehri Garhwal	UP	45	118	22	16	72	45	51	44	413
Midnapore	WB	60	62	39	13	30	46	102	72	424
Balasore	OR	87	38	37	25	104	63	39	32	425
Farukhabad	UP	81	68	73	14	52	45	81	18	432
Rajgarh	MP	69	32	65	44	80	23	93	32	438
Jhalawar	RJ	75	40	61	31	68	23	108	36	442
Rohtas	BH	75	72	40	27	118	33	39	38	442
Srikakulam	AP	78	56	49	25	57	77	63	14	452
Ganjam	OR	84	68	58	38	104	38	51	16	457
Mahbubnagar	AP	90	52	43	25	128	31	66	26	461
Rajnandgaon	MP	57	38	61	27	58	27	165	28	461
Sultanpur	UP	69	70	17	11	44	58	33	164	466
Mirzapur	UP	114	88	54	15	64	36	48	52	471
Mau	UP	51	92	67	13	84	55	99	18	479
Sagar	MP	102	80	114	44	88	25	24	10	487
Deed (Dhir)	MH	69	40	70	22	100	77	78	32	488
Bidar	KT	102	58	76	50	24	88	63	30	491
Sikar	RJ	66	84	82	43	120	29	51	20	495
Bhind	MP	51	54	80	28	146	40	60	42	501

NAME OF DISTRICTS		FINANCIAL		INFRASTRUCTURAL			INDUSTRIAL		TOTAL WEIGHTED INDEX COUNT	
		Per capita credit	Per capita deposit	urbani station %	Phone per 1000	Per capita POWER	Road per 100 Sq. kms	Factory workers per 1000		Per capita GVA from manuf.
(AS A PERCENTAGE OF ALL INDIA AVERAGE FOR EACH INDICATOR)										
ALL INDIA AVERAGE INDEX		100	100	100	100	100	100	100	100	
WEIGHTS		3	2	1	1	2	1	3	2	
ALL INDIA WEIGHTED INDEX		300	200	100	100	200	100	300	200	
Giridih	BH	42	42	60	71	0	26	186	76	503
Schore	MP	105	60	70	56	126	19	51	18	505
Hazaribagh	BH	66	102	70	20	42	21	117	70	508
Oxinnabad	MH	69	38	59	18	156	86	60	24	510
Rae Bareilly	UP	57	64	35	13	64	58	114	106	511
Malappuram	KL	102	112	35	74	44	70	51	28	516
Raichur	KT	135	66	81	51	34	70	51	32	520
Nadia	WB	54	66	88	25	48	78	135	26	520
Munger	BH	60	70	65	24	22	35	183	64	523
Parbhani	MH	78	36	88	24	96	78	102	24	526
Garhwal	UP	66	184	48	30	40	65	21	74	528
Yavatmal	MH	90	50	67	25	102	55	114	32	535
Datia	MP	75	72	88	38	164	41	45	12	535
Latur	MH	78	42	79	29	114	87	81	30	540
Damoh	MP	72	40	71	26	134	28	39	130	540
Bijapur	KT	117	74	92	56	36	74	66	28	543
Tiruvanamalai	TN	120	48	47	25	156	68	87	N A	551
Narsinghpur	MP	117	70	58	58	170	25	27	28	553
Shajapur	MP	75	38	69	66	124	34	87	62	555
Pilibhit	UP	108	60	72	13	66	36	156	48	559
Sindhudurg	MH	81	123	30	41	84	86	96	20	566
Shahajahanpur	NP	84	60	81	16	54	33	201	38	567
Kendujhar	OR	69	44	49	25	106	45	141	92	571
Buldhana	MH	72	36	80	33	154	57	102	38	572
Guna	MP	81	56	76	39	80	15	75	158	580
Bundi	RJ	129	64	68	27	102	27	90	76	583
Koraput	OR	51	34	44	25	110	44	63	212	583
Wayanad	<< KL	246	58	13	99	30	41	66	30	583
Chittoargarh	RJ	90	80	61	29	136	26	51	120	593
Kheri	UP	105	56	41	14	56	27	228	68	595
Shahdol	MP	42	72	82	26	122	25	135	92	596
Rewa	MP	72	86	59	24	160	43	51	103	603
Idukki	<< KL	156	76	18	139	36	34	51	108	618
Chhindwara	MP	69	74	90	56	122	20	99	90	620
Bharatpur	RJ	135	70	76	34	42	44	132	90	623
Jhunjhunu	RJ	72	92	81	45	158	43	54	90	635
Cuttack	OR	141	80	48	88	90	58	114	18	637
Nanded	MH	78	44	84	31	118	99	132	52	638
Tumkur	KT	120	74	65	48	36	120	96	82	641
Ramanathapuram	TN	81	76	85	100	80	59	120	46	647
Rampur	UP	114	56	102	18	76	54	147	84	651
Kazargod	KL	147	118	64	188	62	64	3	6	652
Bhandara	MH	72	52	51	27	196	65	108	82	653
Kolar	KT	123	74	91	63	104	128	60	14	657
Jalna	MH	99	38	66	26	148	54	165	76	672
Alicarh	UP	90	100	98	47	128	45	102	64	674
3. Gorakhpur	UP	87	138	72	34	60	42	192	50	675
South Arcot	TN	114	60	61	25	108	77	138	100	683
W.Nimar(Khargone)	MP	69	42	59	54	168	38	210	44	684
Dhenkanal	OR	75	62	38	25	164	53	108	162	687
Akola	MH	102	50	112	42	108	64	171	54	703
Pudukottai	TN	108	62	55	38	80	69	225	70	707
Bilaspur	MP	63	66	66	45	154	34	123	166	717
Khammam	AP	93	70	79	38	198	33	111	98	720
Dhule	MH	108	52	80	41	134	81	156	74	726
Jalpaiguri	<< WB	90	60	64	13	20	45	336	100	728
Warangal	AP	132	82	75	50	192	39	117	42	729
Nalgonda	AP	90	48	46	25	258	42	123	100	732
Bulandshahr	UP	81	92	81	25	174	53	138	90	735
Hassan	KT	136	96	68	79	30	179	72	26	736
Cuddapah	AP	147	88	93	33	154	45	123	48	736
Thanjavur	TN	150	122	89	63	78	93	108	34	737

NAME OF DISTRICTS	FINANCIAL		INFRASTRUCTURAL				INDUSTRIAL		TOTAL WEIGHTED INDEX COUNT	
	Per capita credit	Per capita deposit	urbani sation %	Phone per 1000	Per capita POWER	Road per 100 Sq. kms	Factory workers per 1000	Per capita GVA from manuf.		
(AS A PERCENTAGE OF ALL INDIA AVERAGE FOR EACH INDICATOR)										
ALL INDIA AVERAGE INDEX	100	100	100	100	100	100	100	100		
WEIGHTS	3	2	1	1	2	1	3	2		
ALL INDIA WEIGHTED INDEX	300	200	100	100	200	100	300	200	1500	
Praksam	AP	159	94	64	25	148	35	168	44	737
Begusrai	BH	63	52	38	29	56	67	93	340	738
Anantapur	AP	135	88	91	50	136	39	144	60	743
Ratnagiri	MH	78	124	35	48	90	86	165	120	746
Panch Mahal	GJ	87	56	41	50	56	77	231	156	754
Amravati	MH	96	76	128	47	144	53	183	32	759
Palakkad	KL	159	156	61	128	54	51	66	94	769
Nellore	AP	174	98	92	63	78	56	117	92	770
Hoshangabad	MP	129	88	107	83	132	20	111	104	774
Ganganagar	RJ	180	100	82	84	76	23	180	50	775
Jind	HR	168	92	67	97	256	68	6	24	778
Gulbarga	KT	117	74	91	52	84	69	114	180	781
Pali	RJ	63	76	85	90	88	29	252	100	783
Dikaner	RJ	144	148	154	75	64	14	171	50	820
Raipur	MP	120	76	77	69	148	39	228	68	825
Karimnagar	AP	111	108	80	38	292	40	120	38	827
Mandsaur	MP	75	70	90	100	264	27	93	112	831
Mandya	KT	120	64	63	49	68	280	111	82	837
4. Muradabad	UP	129	100	107	35	98	48	251	64	842
Kurnool	AP	150	82	100	38	110	41	273	50	844
Medak	AP	141	68	56	38	292	48	162	50	855
Nizamabad	AP	132	96	79	50	100	60	204	50	861
Sambalpur	OR	102	68	67	63	152	39	279	104	874
5. Allahabad	UP	120	138	82	45	124	60	168	150	887
Adilabad	AP	78	78	90	25	186	29	321	88	895
Varanasi	UP	189	188	106	65	88	82	120	62	900
Satara	MH	141	96	50	47	128	94	201	156	913
Puri	OR	294	162	77	125	102	59	84	24	927
East Godavari	AP	168	112	92	75	80	61	243	102	933
Saharanpur	UP	138	114	99	47	158	49	243	86	934
Satna	MP	105	84	77	37	160	45	210	218	936
Bellary	KT	222	92	116	72	136	82	138	80	938
Chitradurga	KT	156	74	105	77	76	109	273	84	954
Jalgaon	MH	117	70	107	49	212	77	249	110	991
Raisen	MP	105	44	62	51	266	16	189	258	991
Udaipur	RJ	144	120	66	61	154	32	213	206	996
6. Bareilly	UP	105	108	127	45	94	45	249	232	1005
Amreli	GJ	84	78	84	63	70	66	387	174	1006
East Nimar	MP	108	68	107	80	222	27	297	100	1009
Jodhpur	RJ	153	150	137	122	114	25	213	100	1014
Muzaffarnagar	UP	144	106	93	39	200	57	297	92	1025
Vizianagaram	AP	78	50	67	38	36	53	582	126	1030
7. Ferozabad	UP	75	82	104	21	42	62	588	60	1034
Mathura	UP	96	114	91	44	158	66	288	180	1037
West Godavari	AP	195	110	80	75	110	89	303	92	1054
Ratlam	MP	144	120	124	132	192	27	255	64	1058
Dhiwani	HR	150	122	68	99	258	64	219	84	1064
Mahendragarh	HR	117	106	49	55	248	92	174	228	1069
Darjeeling	WB	156	172	119	125	68	103	258	82	1083
Knithal	HR	177	112	57	62	308	74	267	32	1089
Chikmagalur	KT	297	132	66	101	256	154	57	28	1091
Kannur	KL	162	188	198	163	56	70	201	54	1092
Ahmednagar	MH	126	72	62	6	224	79	291	232	1092
Wardha	MH	132	82	103	41	208	56	369	106	1097
Delgaum	KT	174	118	93	86	204	99	228	96	1098
Pasumpon	TN	150	128	104	100	98	78	312	152	1122
Sirsa	HR	198	128	82	127	270	63	216	50	1134
Dhulwara	RJ	189	76	76	31	100	34	405	226	1137
Bijnor	UP	96	84	98	17	118	53	567	112	1145
8. Jhansi	UP	120	142	154	26	108	33	321	246	1150
Dharmapuri	TN	135	54	37	38	102	60	357	370	1153
Agra	UP	204	200	158	70	140	64	210	108	1154