

## NOTIFICATION NO. 11/2013

DATED 19-2-2013

In exercise of the powers conferred by section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:-

1. (1) These rules may be called the Income-tax (2nd Amendment) Rules, 2013.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Income-tax Rules, 1962, (hereinafter referred to as the said rules) in rule 31A,-

(a) in sub-rule (3),-

(A) in clause (i), for item (b), the following items shall be substituted, namely:-

"(b) furnishing the statement electronically under digital signature in accordance with the procedures, formats and standards specified under sub-rule (5);

(c) furnishing the statement electronically along with the verification of the statement in Form 27A or verified through an electronic process in accordance with the procedures, formats and standards specified under sub-rule (5)";

(B) in clause (ii), for the words, brackets and letters "item (b) of clause (i)", the words, brackets and letters "item (b) or item (c) of clause (i)" shall be substituted;

(C) in clause (iii), for the words, brackets and letters "item (b) of clause (i)", the words, brackets and letters "item (b) or item (c) of clause (i)" shall be substituted;

(b) after sub-rule (3), the following sub-rule shall be inserted, namely:-

"(3A) A claim for refund, for sum paid to the credit of the Central Government under Chapter XVII-B, shall be furnished by the deductor in Form 26B electronically under digital signature in accordance with the procedures, formats and standards specified under sub-rule (5).";

(c) in sub-rule (4), after clause (vii), the following clause shall be inserted, namely:-

"(viii) furnish particulars of amount paid or credited on which tax was not deducted in view of the notification issued under sub-section (1F) of section 197A.";

(d) for sub-rule (5), the following sub-rule shall be substituted, namely:-

"(5) The Director General of Income-tax (Systems) shall specify the procedures, formats and standards for the purposes of furnishing and verification of the statements or claim

for refund in Form 26B and shall be responsible for the day-to-day administration in relation to furnishing and verification of the statements or claim for refund in Form 26B in the manner so specified."

3. in rule 31AA of the said rules,-

(a) in sub-rule (3),-

(A) in clause (i), for item (b), the following items shall be substituted, namely:-

"(b) furnishing the statement electronically under digital signature in accordance with the procedures, formats and standards specified under sub-rule (5);

(c) furnishing the statement electronically along with the verification of the statement in Form 27A or verified through an electronic process in accordance with the procedures, formats and standards specified under sub-rule (5)";

(B) in clause (ii), for the words, brackets and letters "item (b) of clause (i)" the words, brackets and letters "item (b) or item (c) of clause (i)" shall be substituted;

(C) in clause (iii), for the words, brackets and letters "item (b) of clause (i)", the words, brackets and letters "item (b) or item (c) of clause (i)" shall be substituted;

(b) in sub-rule (4), after clause (iv), the following clause shall be inserted, namely:-

"(v) furnish particulars of amount received or debited on which tax was not collected in view of the furnishing of declaration under sub-section (1A) of section 206C by the buyer. ";

(c) for sub-rule (5), the following sub-rule shall be substituted, namely:-

"(5) The Director General of Income-tax (Systems) shall specify the procedures, formats and standards for the purposes of furnishing and verification of the statements and shall be responsible for the day-to-day administration in relation to furnishing and verification of the statements in the manner so specified."

4. For rule 31ACB of the said rules, the following rule shall be substituted, namely:-

"31ACB. Form for furnishing certificate of accountant under the first proviso to sub-section (1) of section 201.—(1) The certificate from an accountant under the first proviso to sub-section (1) of section 201 shall be furnished in Form 26A to the Director General of Income-tax (Systems) or the person authorised by the Director General of Income-tax (Systems) in accordance with the procedures, formats and standards specified under sub-rule (2), and verified in accordance with the procedures, formats and standards specified under sub-rule (2).

(2) The Director General of Income-tax (Systems) shall specify the procedures, formats and standards for the purposes of furnishing and verification of the Form 26A and be

responsible for the day-to-day administration in relation to furnishing and verification of the Form 26A in the manner so specified."

5. For rule 37J of the said rules, the following rule shall be substituted, namely:-

"37J. Form for furnishing certificate of accountant under the first proviso to sub-section (6A) of section 206C.—(1) The certificate from an accountant under the first proviso to sub-section (6A) of section 206C shall be furnished in Form 27BA to the Director General of Income-tax (Systems) or the person authorised by the Director General of Income-tax (Systems) in accordance with the procedures, formats and standards specified under sub-rule (2) and verified in accordance with the procedures, formats and standards specified under sub-rule (2).

(2) The Director General of Income-tax (Systems) shall specify the procedures, formats and standards for the purposes of furnishing and verification of the Form 27BA and be responsible for the day-to-day administration in relation to furnishing and verification of the Form 27BA in the manner so specified."

6. In Appendix-II of the said rules,-

(a) for Form No. 15G, the following Form shall be substituted, namely:-

### **FORM NO. 15G**

[See section 197A(1), 197A(1A) and rule 29C]

Declaration under section 197A(1) and section 197A(1A) of the Income-tax Act, 1961 to be made by an individual or a person (not being a company or firm claiming certain receipts without deduction of tax

(b) for Form No. 15H, the following Form shall be substituted, namely:-

### **FORM NO. 15H**

[See section 197A(1C) and rule 29C(1A)]

Declaration under section 197A(1C) of the Income-tax Act, 1961 to be made by an individual who is of the age of sixty years or more claiming certain receipts without deduction of tax.

(c) for Form No. 16, the following Form shall be substituted, namely :-

### **FORM NO. 16**

[See rule 31(1)(a)]

Certificate under section 203 of the Income-tax Act, 1961 for tax deducted at source on salary

(d) for Form No. 16A, the following Form shall be substituted, namely :-

**FORM NO. 16A**

[See rule 31(1)(b)]

Certificate under section 203 of the Income-tax Act, 1961 for tax deducted at source

(e) for Form No. 24Q, the following Form shall be substituted, namely :—

**FORM NO. 24Q**

[See section 192 and rule 31A]

Quarterly Statement of deduction of tax under sub-section (3) of section 200 of the Income-tax Act in respect of salary for the quarter ended ..... (June/September/December/March) ..... (Financial Year)

(f) after Form No. 26A, the following Form shall be inserted, namely :—

**FORM NO. 26B**

[See rule 31A(3A)]

Form to be filed by the deductor, if he claims refund of sum paid under Chapter XVII-B of the Income-tax Act, 1961

(g) for Form No. 26Q, the following Form shall be substituted, namely :—

**FORM NO. 26Q**

[See sections 193, 194, 194A, 194B, 194BB, 194C, 194D, 194EE, 194F, 194G, 194H, 194-I, 194J, 194LA, and rule 31A]

Quarterly statement of deduction of tax under sub-section (3) of section 200 of the Income-tax Act in respect of payments other than salary for the quarter ended ..... (June/September/December/March) ..... (Financial year)

(h) for Form No. 27C, the following Form shall be substituted, namely :—

**FORM NO. 27C**

[See rule 37C]

Declaration under sub-section (1A) of section 206C of the Income-tax Act, 1961 to be made by a buyer for obtaining goods without collection of tax

(i) for Form No. 27D, the following Form shall be substituted, namely :—

**FORM NO. 27D**

[See rule 37D]

Certificate under section 206C of the Income-tax Act, 1961 for tax collected at source

(j) for Form No. 27EQ, the following Form shall be substituted, namely :—

**FORM NO. 27EQ**

[See section 206C and rule 31AA]

Quarterly statement of collection of tax at source under section 206C of the Income-tax Act, for the quarter ended ..... (June/September/December/March) ..... (Financial year)

(k) for Form No. 27Q, the following Form shall be substituted, namely :—

**FORM NO. 27Q**

[See sections 194E, 194LB, 194LC, 195, 196A, 196B, 196C, 196D and rule 31A]

Quarterly statement of deduction of tax under sub-section (3) of section 200 of the Income-tax Act in respect of payments other than salary made to non-residents for the quarter ended .....  
(June/September/December/March) ..... (Financial Year)