

**SECTION 197A OF THE INCOME-TAX ACT, 1961 - DEDUCTION OF TAX AT SOURCE -
NON-DEDUCTION IN CERTAIN CASES - CLARIFICATIONS ON SIMPLIFICATION OF
PROCEDURE FOR FORM NO.15G & 15H**

**NOTIFICATION NO.9/2016 [F.NO:DGIT(S)/CPC(TDS)/DCIT/15GH/2016-17/4539, DATED 9-6-
2016**

The existing provisions of section 197A of the Income-tax Act, 1961 ('the Act') *inter alia* provide that tax shall not be deducted, if the recipient of certain payment on which tax is deductible furnishes the payer a self-declaration Form No. 15G/15H in accordance with provisions of the said section. The manner of filing such declarations and the particulars have been laid down in Rule 29C of the Income-tax Rules, 1962 ('the Rules') w.e.f. 1-10-2015 *vide* Notification No. 76/2015, dated 29-9-2015.

2. As per sub-rules (7) and (8) of rule 29C of the Rules notified *vide* aforesaid notification, the Principal Director General of Income-tax (Systems) is required to specify the procedures formats and standards for the purposes of furnishing and verification of the declaration and allotment of unique identification number in pursuance of the same, Principal Director General of Income-tax (Systems) has issued Notification No. 4/2015, dated 1st December, 2015 to notify the procedure, formats and standards.

3. Representations have been received for clarification on the following issues.

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| (a) | Due date for quarterly uploading of 15G/H declarations by payers on e-filing portal. |
| (b) | The manner for dealing with Form 15G/15H received by payer during the period from 1-10-2015 to 31-3-2016. |

4. In this regard, it is hereby specified that:

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| (a) | The due date for quarterly furnishing of 15G/15H declarations received by the payer from 1-4-2015 onwards shall be as given below: |
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<i>Sl.No.</i>	<i>Date of ending of the quarter of the financial year</i>	<i>Due Date</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
1	30th June	15th July of the financial year
2	30th September	15th October of the financial year
3	31st December	15th January of the financial year
4	31st March	30th April of the financial year immediately following the financial year in which declaration is made.

(b)

The payer shall furnish 15G/15H declarations received during the period from 1-10-2015 to 31-3-2016 on e-filing portal (<http://incometaxindiaefiling.gov.in>) in the given format on or before 30th June, 2016.