

**COPY OF
INCOME TAX NOTIFICATION
No-30-2009
Dated 25th March, 2009**

IT (7th Amend) Rules, 2009 -Insertion of rule 37 BA - Furnishing of information under sub-section (6) of section 195.

S.O. 857(E) - In exercise of the powers conferred by section 295 read with sub-section (6) of section 195 of the Income-tax Act, 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 (Seventh Amendment) Rules. 2009.

(2) They shall come into force with effect from 1st July 2009.

2. In the Income-tax Rules. 1962. after rule 37BA, the following rule shall be inserted, namely:-

"Furnishing of information under sub-section (6) of section 195.

378BB. (1) The information under sub-section (6) of section 195 shall be furnished by the person responsible for making the payment to a non-resident, not being a company, or to a foreign company. after obtaining a certificate from an accountant as defined in the Explanation to section 288 of the Income-tax Act, 1961.

(2) The information to be furnished under sub-section (6) of section 195 shall be in Form No.15CA and shall be verified in the manner indicated therein and the certificate from an accountant referred to in sub-rule (1) shall be obtained in Form No. 15CB.

(3) The information in Form No. 15CA shall be furnished electronically to the website designated by the Income-tax Department and thereafter signed printout of the said form shall be submitted prior to remitting the payment.

(4) The Director-General of Income-tax (Systems) shall specify the procedures. formats and standards for ensuring secure capture, transmission of data and shall also be responsible for the day-to-day

administration in relation to furnishing the information in the manner specified"

Notification No. 30/2009/F. No. 142/19/2007-TPL)

V. VIZAY BABU, Under Secy. (TPL-III)

Note.- The principal rules were published in the Gazette of India, Extraordinary, Part-II, Section (3), sub-section (ii) vide notification No.S.O.969 (E), dated the 26th March. 1962 and last amended by **Income-tax (Sixth Amendment) Rules, 2009 vide notification S.O. No. 740 dated the 16th March, 2009-(Given below)**

Income-tax (Sixth Amendment) Rules, 2009 - Insertion of rule 37 BA and 37-I - Credit for tax deducted at source for the purposes of section 199 and Credit for tax collected at source for the purposes of sub-section (4) of section 206C.

IT Notification No. 28/2009

Dated 16-3-2009

S.O. 740 (E) - In exercise of the powers conferred by section 295 read with sub-section (3) of section 199 and sub-section (4) of section 206C 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 (Sixth Amendment) Rules, 2009.

(2) They shall come into force with effect from the 1st day of April, 2009.

2. In the Income-tax Rules, 1962,-

(A) after rule 37B, the following rule shall be inserted, namely:-

"Credit for tax deducted at source for the purposes of section 199.

37BA. (1) Credit for tax deducted at source and paid to the Central Government in accordance with the provisions of Chapter XVII, shall be given to the person to whom payment has been made or credit has been given (hereinafter referred to as deductee) on the basis of information relating to deduction of tax furnished by the deductor to the income-tax authority or the person authorised by such authority.

(2) (i) If the income on which tax has been deducted at source is assessable in the hands of a person other than the deductee, credit for tax deducted at source shall be given to the other person in cases where-

(a) the income of the deductee is included in the total income of another person under the provisions of section 60, section 61, section 64, section 93 or section 94;

(b) the income of a deductee being an association of persons or a trust is assessable in the hands of members of the association of persons, or in the hands of trustees, as the case may be;

(c) the income from an asset held in the name of a deductee, being a partner of a firm or a karta of a Hindu undivided family, is assessable as the income of the firm, or Hindu undivided family, as the case may be;

(d) the income from a property, deposit, security, unit or share held in the name of a deductee is owned jointly by the deductee and other persons and the income is assessable in their hands in the same proportion as their ownership of the asset:

Provided that the deductee files a declaration with the deductor and the deductor reports the tax deduction in the name of the other person in the information relating to deduction of tax referred to in sub-rule (1).

(ii) The declaration filed by the deductee under clause (i) shall contain the name, address, permanent account number of the person to whom credit is to be given, payment or credit in relation to which credit is to be given and reasons for giving credit to such person.

(iii) The deductor shall issue the certificate for deduction of tax at source in the name of the person in whose name credit is shown in the information relating to deduction of tax referred to in sub-rule (1) and shall keep the declaration in his safe custody.

(3) (i) Credit for tax deducted at source and paid to the Central Government, shall be given for the assessment year for which such income is assessable.

(ii) Where tax has been deducted at source and paid to the Central Government and the income is assessable over a number of years, credit for tax deducted at source shall be allowed across those years in the same proportion in which the income is assessable to tax.

(4) Credit for tax deducted at source and paid to the account of the Central Government shall be granted on the basis of -

(i) the information relating to deduction of tax furnished by the deductor to the income-tax authority or the person authorized by such authority; and

(ii) the information in the return of income in respect of the claim for the credit,

subject to verification in accordance with the risk management strategy formulated by the Board from time to time."

(B) after rule 37H, the following rule shall be inserted, namely:-

"Credit for tax collected at source for the purposes of sub-section (4) of section 206C.

37I. (1) Credit for tax collect at source and paid to the Central Government in accordance with provisions of section 260C of the Act, shall be given to the person form whom the tax has been collected, on the basis of the information relating to collection of tax at source (hereinafter referred to as the collector) to the income-tax authority or the person authorized by such authority.

(2) (i) Where tax has been collected at source and paid to the Central Government, credit for such tax shall be given for the assessment year for which the income is assessable to tax.

(iii) Where tax has been collected at source and paid to the Central Government and the lease or license is relatable to more than one year, credit for tax collected at source shall be allowed across those years to which the lease or license relates in the same proportion.

(3) Credit for tax collected at source and paid to the account of the Central Government shall be granted on the basis of -

(i) the information relating to collection of tax furnished by the collector to the income-tax authority or the person authorized by such authority; and

(ii) the information in the return of income in respect of the claim for the credit,

subject to verification in accordance with the risk management strategy formulated by the Board from time to time."

[F.No. 133/93/2008-TPL]

V. VIZAY BABU, Under Secy.

Note :- The principal rules were published vide notification Number S.O. 969 (E), dated the 26th March, 1962 and last amended by Income-tax (Fifth, Amendment) Rules, 2009 vide notification number S.O. 655 (E), dated the 12 th March, 2009.

**COPY OF
INCOME TAX NOTIFICATION
No-31-2009
Dated 25th March, 2009**

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 (8th Amendment) Rules, 2009.

(2) They shall come into force on the 1st day of April, 2009.

2. In the Income-tax Rules, 1962,-

(a) for rules 30, 31, 31A and 31AA, the following rules shall be substituted, namely:-

30. "Time and mode of payment to Government account of tax deducted at source or tax paid under Chapter XVII-B

(1) All sums deducted in accordance with the provisions of Chapter XVII-B shall be paid to the credit of the Central Government:-

(a) within two months from the end of the month in which the amount is credited by the payer to the account of the payee if the crediting is on the date up to which the accounts of the payer are made; and

(b) in any other case, within one week from the end of the month in which the:-

(i) deduction is made; or

(ii) income-tax is due under sub-section (1A) of section 192.

(2) Notwithstanding anything contained in sub-rule (1), the Assessing Officer may permit, in special cases,-

(a) quarterly payment of the amount on June 15, September 15, December 15 and March 15 if the amount is deducted from any income chargeable under the head "Salaries"; and

(b) quarterly payment of the amount on July 15, October 15, January 15 and April 15 if the amount is deducted from any income by way of:-

(i) interest, other than interest on securities;

(ii) insurance commission; or

(iii) commission or brokerage referred to in section 194H.

(3) No permission under sub-rule (2) shall be granted without the prior approval of the Joint Commissioner.

(4) The person responsible for making deduction, or payment of tax, under Chapter XVII-B shall, within the time specified in sub-rule (1), or sub-rule (2),-

(a) electronically furnish an income-tax challan in Form No.17; and

(b) pay the amount so deducted to the credit of the Central Government by electronically remitting it into the Reserve Bank of India, State Bank of India or any authorised bank.

(5) For the purposes of this rule, the amount shall be construed as electronically remitted to the Reserve Bank of India or of the State Bank of India or of any authorised bank, if the amount is remitted by way of:-

(a) internet banking facility of the Reserve Bank of India or of the State Bank of India or of any authorised bank; or

(b) credit or debit card.

31. Certificate of tax deducted at source or tax paid under sub-section (1A) of section 192

(1) The certificate of deduction of tax at source or, the certificate of payment of tax by the employer on behalf of the employee, under section 203 shall be in:-

(a) Form No.16 if the deduction or, payment of tax, is under section 192; and

(b) Form No.16A if the deduction is under any other provision of Chapter XVII-B.

(2) The certificate referred to in sub-rule (1) shall be furnished to the deductee:-

(a) within one week after the date on which the sum of tax deducted at source is paid to the credit of the Central Government if the payment in respect of which the tax so deducted is by way of crediting on the date upto which the accounts of the deductor are made;

(b) within one month from the end of the financial year in which the payment is made to the deductee if:-

(i) the deduction of tax is made under sub-section (1) of section 192;

(ii) the certificate relates to payment of tax by the employer on behalf of the employee under section (1A) of section 192;

(iii) the deduction of tax is made under section 194D; or

(iv) more than one certificate is required to be furnished to a deductee for deductions of income-tax made during a financial year and the deductee has requested for issue of a consolidated certificate in respect of such deductions;

(c) within fourteen days from the date of payment of income-tax if the payment is made quarterly under sub-rule (2) of rule 30;

(d) within one month from the end of the month in which the deduction of tax at source is made, in all other cases.

(3) The deductor may issue a duplicate certificate in Form No.16 or Form No.16A, as the case may be, if the deductee has lost the original certificate so issued and makes a request for issuance of a duplicate certificate and such duplicate certificate is certified as duplicate by the deductor.

(4) The Assessing Officer, before giving credit for the tax deducted at source on the basis of duplicate certificate referred to in sub-rule (3), shall-

(a) obtain an Indemnity Bond from the deductee; and

(b) get the payment certified by the Assessing Officer designated in this behalf by the Chief Commissioner or the Commissioner.

31A. Quarterly statement of deduction of tax or collection of tax

(1) Every person who has been allotted a tax deduction and collection account number under section 203A shall deliver, or cause to be delivered the following quarterly statements; namely:-

(a) the TDS Compliance Statement in Form No.24C;

(b) the Quarterly Statement of deduction of tax under section 192 in Form No.24Q;

(c) the Quarterly Statement of deduction of tax under sections 193 to 196D in-

(i) Form No.27Q in respect of the deductee other than a company, being a non-resident or resident but not ordinarily resident, or the deductee being a foreign company; and

(ii) Form No.26Q in respect of all other deductees; and

(d) the Quarterly Statement for collection of tax under section 206C in Form No.27EQ.

(2) Every person, who is required to deliver, or cause to be delivered, under sub-rule (1), the statements referred to therein, shall deliver, or cause to be delivered, such statements electronically to the Director General of Income Tax (Systems) or the person authorised by the Director General of Income Tax (Systems).

(3) The statement in Form No.24C referred to in sub-rule (1), shall be delivered, or caused to be delivered, on or before the 15th July, the 15th October, the 15th January in respect of the first three quarters of the financial year, respectively, and on or before the 15th June following the last quarter of the financial year.

(4) The statements in Form No.24Q, Form No.26Q, Form No.27Q and Form No.27EQ referred to in sub-rule (1), shall be delivered, or caused to be delivered, on or before the 15th June following the financial year.";

(b) rule 37A shall be omitted;

(c) for rules 37CA and 37D, the following rules shall be substituted, namely:-

37CA. "Time and mode of payment to Government account of tax collected at source under Chapter XVII-BB

(1) All sums collected in accordance with the provisions of Chapter XVII-BB shall be paid to the credit of the Central Government within one week from the end of the month in which the collection is made.

(2) The person responsible for making collection under Chapter XVII-BB shall, within the time specified in sub-rule (1),-

(a) electronically furnish an income-tax challan in Form No.17; and

(b) pay the amount so collected to the credit of the Central Government by electronically remitting it into the Reserve Bank of India, State Bank of India or any authorised bank.

(3) For the purposes of this rule, the amount shall be construed as electronically remitted to the Reserve Bank of India or of the State Bank of India or of any authorised bank, if the amount is remitted by way of-

(a) internet banking facility of the Reserve Bank of India or of the State Bank of India or of any authorised bank; or

(b) credit or debit card.

37D. Certificate of tax collected at source

(1) The certificate of collection of tax at source under sub-section (5) of section 206C shall be in Form No.27D.

(2) The certificate referred to in sub-rule (1), shall be furnished to the deductee within one month from the end of the month in which the amount is debited to the account of the buyer or licensee or lessee or payment is received from the buyer or licensee or lessee, as the case may be.

(3) The person responsible for collecting tax at source may issue a duplicate certificate in Form No.27D, if the buyer or licensee or lessee has lost the original certificate so issued and makes a request for issuance of a duplicate certificate and such duplicate certificate is certified as duplicate by the person responsible for collecting tax at source.

(4) The Assessing Officer, before giving credit for the tax collected at source on the basis of duplicate certificate referred to in sub-rule (3), shall-

(a) obtain an Indemnity Bond from the buyer or licensee or lessee; and

(b) get the payment certified by the Assessing Officer designated in this behalf by the Chief Commissioner or the Commissioner.";

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

Form No. 16

Form No. 16A

Form No. 17

(e) after Form 24, the following form shall be inserted, namely:-

Form No. 24C

(f) in Form 24Q, for Annexure I, the following Annexure I shall be substituted, namely:-

Annexure - I

(g) in Form 26Q-

(i) for the words, figures and letters "see sections 193, 194A, 194BB, 194C, 194D, 194EE, 194F, 194G, 194H, 194-I, 194J, 194LA and rule 31A", the words, figures, letters and brackets "see rule 31A(1)(c)(ii)", shall be substituted;

(ii) for the Annexure, the following Annexure shall be substituted, namely:-

Annexure - II

(h) in Form 27Q-

(i) for the words, figures and letters "see sections 194E, 195, 196A, 196B, 196C, 196D and rules 31A and 37A", the words, figures, letters and brackets "see rule 31A(1)(c)(i)", shall be substituted;

(ii) for the Annexure, the following Annexure shall be substituted, namely:-

Annexure - III

(i) in Form 27EQ-

(i) for the figure and letters "31AA", the figure and letter "31A" shall be substituted;

(ii) for the Annexure, the following Annexure shall be substituted, namely:-

Annexure - IV

Sd/-
Vijay K. Jaiswal,
Under Secretary to the Government of India

F.No. 142/22/2008-TPL

Issued by:
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes
New Delhi

Note:- The principal rules were published vide Notification No.S.O.969(E) dated the 26th March, 1962 and last amended by Incometax (6th Amendment) Rules, 2009 vide Notification S.No.740(E) dated 16.3.2009.