

## Income-Tax Notification 18

New Delhi, the 5th day of April, 2011

S.O. 693(E).- 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 (3rd Amendment) Rules, 2011.

(2) They shall come into force on the 1st day of April, 2011.

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

(A) in rule 12,-

(i) in sub-rule (1),-

(a) the words, brackets, figures and letters " or the return of fringe benefits required to be furnished under sub-section(1) or sub-section (2) of section 115WD" shall be omitted;

(b) for the figures "2010", the figures "2011" shall be substituted;

(c) in clause (a), for the word and figures "SARAL-II", the word "SAHAJ" shall be substituted;

(d) after sub-clause (c), the following clause shall be inserted, namely:-

"(ca) in the case of a person being an individual or a Hindu undivided family deriving business income and such income is computed in accordance with special provisions, referred to in section 44AD and section 44AE of the Act for computation of business income be in Form SUGAM (ITR-4S) and be verified in the manner indicated therein.";

(e) in clause (d), after the words, brackets and letter "or clause (c)", the words, brackets and letters " or clause (ca)", shall be inserted;

(f) clause (h) shall be omitted;

(ii) for sub-rule(2), the following sub-rule shall be substituted, namely: -

"(2) The return of income required to be furnished in Form SAHAJ (ITR-1) or Form No. ITR-2 or Form No. ITR -3 or Form SUGAM (ITR-4S) or Form No. ITR -4 or Form No. ITR-5 or Form No. ITR -6 shall not be accompanied by a statement showing the computation of the tax payable on the basis of the return, or proof of the tax, if any, claimed to have been deducted or collected at source or the advance tax or tax on self-assessment, if any,

claimed to have been paid or any document or copy of any account or form or report of audit required to be attached with the return of income under any of the provisions of the Act.”;

(iii) in sub-rule (3), the words “or the return of fringe benefits,” shall be omitted;

(iv) in sub-rule (5),

(a) the words “or the return of fringe benefits” shall be omitted;

(b) for the figures “2009”, the figures “2010” shall be substituted;

(B) in Appendix-II, for Forms SARAL-II (ITR-1), ITR-2, ITR-3, ITR-4, ITR-5, ITR-6, ITR-7 and ITR-V, the Forms SAHAJ (ITR-1), ITR-2, ITR-3, SUGAM (ITR-4S), ITR-4, ITR-5, ITR-6, ITR-7 and ITR-V shall be substituted.

### **Forms**

<b>Form No.</b>		
<b>ITR-1 SAHAJ</b>	Indian Individual Income tax Return	English <b>Form</b>
		<b>ITR - V Acknowledgment</b>
<b>ITR-2</b>	For Individuals and HUFs not having Income from Business or Profession	English <b>Form</b>
		<b>ITR - V Acknowledgment</b>
<b>ITR-3</b>	For Individuals/HUFs being partners in firms and not carrying out business or profession under any proprietorship	English <b>Form</b>
		<b>ITR - V Acknowledgment</b>
<b>SUGAM (ITR-4S)</b>	Sugam - Presumptive Business Income tax Return	English <b>Form</b>
		<b>ITR - V Acknowledgment</b>
<b>ITR-4</b>	For individuals and HUFs having income from a proprietary business or profession	English <b>Form</b>
		<b>ITR - V Acknowledgment</b>
<b>ITR-5</b>	For firms, AOPs and BOIs	English <b>Form</b>
		<b>ITR - V Acknowledgment</b>
<b>ITR-6</b>	For Companies other than companies claiming exemption under section 11	English <b>Form</b>
		<b>ITR - V Acknowledgment</b>
<b>ITR-7</b>	For persons including companies required to furnish return under section 139(4A) or section 139(4B) or section 139(4C) or section 139(4D)	English <b>Form</b>
<b>Acknowledgment</b>		