

**F.No.133/44/2012-SO (TPL)**

Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Direct Taxes

\*\*\*\*\*

New Delhi, the 3<sup>rd</sup> August, 2012

**Subject: Relaxation from compulsory e-filing of return of income for assessment year 2012-13 - for representative assesseees of non-residents and in the case of private discretionary trusts –regarding.**

Rule 12 of the Income-tax Rules, 1962 mandates that an individual or Hindu undivided family, if his or its total income or the total income in respect of which he is or it is assessable under the Act, during the previous year, exceeds ten lakh rupees, shall furnish the return electronically for the assessment year 2012-13 and subsequent assessment years.

2. It has been brought to the notice of the Board that the agents of non-residents, within the meaning of section 160(1) (i) of the Income –tax Act, are facing difficulties in electronically furnishing the returns of non-residents. This is because there may be more than one agent of the non-resident in India for different transactions or a person in India may be an agent of more than one non-resident. Such situations are not covered by the existing e-filing software which functions on the principle of one assessee-one PAN-one return.

3. It has also been brought to the notice of the Board that ‘private discretionary trusts’ having total income exceeding ten lakh rupees are facing problems in filing their return of income electronically in cases where they are filing their return in the status of an individual. This is because status of a private discretionary trust has been held in law as that of an ‘individual’. The existing e-filing software does not accept the return of a private discretionary trust in the status of an ‘individual’.

**Contd...**

4. Accordingly it has been decided by the Board that:

- (i) it will not be mandatory for agents of non-residents, within the meaning of section 160(1) (i) of the Income –tax Act, if his or its total income exceeds ten lakh rupees, to electronically furnish the return of income of non-residents for assessment year 2012-13;
- (ii) it will not be mandatory for ‘private discretionary trusts’, if its total income exceeds ten lakh rupees, to electronically furnish the return of income for assessment year 2012-13.

[Ashis Mohanty]  
**Under Secretary (TPL-IV)**

Copy to:

- i. All Chamber of Commerce /Industry/Trade Associations.
- ii. All Chief Commissioners/Directors General of Income-tax with a request to circulate amongst all officers in their regions/charges
- iii. Director General, National Academy of Direct Taxes, Nagpur
- iv. Directors,Regional Training Institute,Ahmedabad/Bangalore/Chandigarh/Chennai/  
Kolkata /Lucknow/Mumbai.
- v. Comptroller and Auditor General of India. (40 copies)
- vi. Ministry of Law. (10 copies)
- vii. Secretary, Settlement Commission, New Delhi.
- viii. All officers and technical sections in CBDT.

[Ashis Mohanty]  
**Under Secretary (TPL-IV)**