GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
(CENTRAL BOARD OF DIRECT TAXES)

New Delhi, the 31st May, 2013

NOTIFICATION
INCOME-TAX

S.O.1404(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 (Fifth 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 30,–

   (a) after sub-rule (2), the following sub-rule shall be inserted, namely:—

   "(2A)   Notwithstanding anything contained in sub-rule (1) or sub-rule (2), any sum deducted under section 194-IA shall be paid to the credit of the Central Government within a period of seven days from the end of the month in which the deduction is made and shall be accompanied by a challan-cum-statement in Form No.26QB.";

   (b)   after sub-rule (6), the following sub-rule shall be inserted, namely:—

   "(6A) Where tax deducted is to be deposited accompanied by a challan-cum-statement in Form No.26QB, the amount of tax so deducted shall be deposited to the credit of the Central Government by remitting it electronically within the time specified in sub-rule (2A) into the Reserve Bank of India or the State Bank of India or any authorised bank.";

   (c)   after sub-rule (7), the following sub-rules shall be inserted, namely:–

   "(7A)   The Director General of Income-tax (Systems) shall specify the procedure, formats and standards for the purposes of remitting the amount electronically to the Reserve Bank of India or the State Bank of India or any authorised bank and shall be responsible for the day-to-day administration in relation to the remitting of the amount electronically in the manner so specified.";

3. In rule 31 of the said rules,–

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

"(3A) Notwithstanding anything contained in sub-rule (1) or sub-rule (2) or sub-rule (3), every person responsible for deduction of tax under section 194-IA shall furnish the certificate of deduction of tax at source in Form No.16B to the payee within fifteen days from the due date for furnishing the challan-cum-statement in Form No.26QB under rule 31A after generating and downloading the same from the web portal specified by the Director General of Income-tax (System) or the person authorised by him.";

(b) after sub-rule (6), the following sub-rule shall be inserted, namely:—

"(6A) The Director General of Income-tax (Systems) shall specify the procedure, formats and standards for the purposes of generation and download of certificates and shall be responsible for the day-to-day administration in relation to the generation and download of certificates from the web portal specified by him or the person authorised

by him.";

4.   In rule 31A of the said rules, after sub-rule (4), the following sub-rule shall be inserted, namely:—

"(4A) Notwithstanding anything contained in sub-rule (1) or sub-rule (2) or sub-rule (3) or sub-rule (4), every person responsible for deduction of tax under section 194-IA shall furnish to the Director General of Income-tax (System) or the person authorised by the Director General of Income-tax (System) a challan-cum-statement in Form No.26QB electronically in accordance with the procedures, formats and standards specified under sub-rule (5) within seven days from the end of the month in which the deduction is made.";

5. In Appendix-II of the said rules,—

(a)   after Form No.16AA, the following Form shall be inserted, namely:—

"FORM NO.16B

[See rule 31(3A)]

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

Certificate No.	Last updated on

Name and address of the Deductor **(Transferee/Payer/Buyer)**	**Name and address of the Deductee** **(Transferor/Payee/Seller)**

PAN of the Deductor	**PAN of the Deductee**	**Financial Year of deduction**

Summary of Transaction (s)

S. No.	Unique Acknowledgement Number	Amount Paid/Credited	Date of payment/credit (dd/mm/yyyy)	Amount of tax deducted and deposited in respect of the deductee
Total (Rs.)				

DETAILS OF TAX DEPOSITED TO THE CREDIT OF THE CENTRAL GOVERNMENT FOR WHICH CREDIT IS TO BE GIVEN TO THE DEDUCTEE

S. No.	Amount of tax deposited in respect of deductee (Rs.)	Challan Identification number (CIN)		
		BSR Code of the Bank Branch	Date on which tax deposited (dd/mm/yyyy)	Challan Serial Number
1.				
2.				
Total (Rs.)				

Verification

I,…………….., son/daughter of …………. in the capacity of ……. (designation) do hereby certify that a sum of (Rs.) ………….. [Rs. ………….(in words)] has been deducted and deposited to the credit of the Central Government. I further certify that the information given above is true, complete and correct and is based on the books of account, documents, challan-cum-statement of deduction of tax, TDS deposited and other available records.

Place	
	(Signature of person responsible for deduction of tax)
Date	**Full Name:**";

Notes :

1. Salary includes wages, annuity, pension, gratuity [other than exempted under section 10 (10)], fees, commission, bonus, repayment of amount deposited under the Additional Emoluments (Compulsory Deposit) Act, 1974, perquisites, profits in lieu of or in addition to any salary or wages including payments made at or in connection with termination of employment, advance of salary, any payment received in respect of any period of leave not availed [other than exempted under section 10 (10AA)], any annual accretion to the balance of the account in a recognised provident fund chargeable to tax in accordance with rule 6 of Part A of the Fourth Schedule of the Income-tax Act, 1961, any sums deemed to be income received by the employee in accordance with sub-rule (4) of rule 11 of Part A of the Fourth Schedule of the Income-tax Act, 1961, any contribution made by the Central Government to the account of the employee under a pension scheme referred to in section 80CCD or any other sums chargeable to income-tax under the head 'Salaries'.

2. Where an employer deducts from the emoluments paid to an employee or pays on his behalf any contributions of that employee to any approved superannuation fund, all such deductions or payments should be included in the statement. ";

(b) 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)

1. (a) Tax Deduction and Collection Account Number(TAN)

(b) Permanent Account Number(PAN) [See Note 1]

(c) Financial Year

(d) Has the statement been filed earier for this quarter (Yes/No)

(e) If answer to (d) is "Yes", then Token No. of original statement

(f) Type of Deductor[See Note 2]

2. Particulars of the Deductor (employer)
(a) Name of the employer
(b) If Central/State Government
        Name (See Note 3)
        AIN Code of PAO/TO/CDDO
(c) TAN Registration No.
(d) Address
        Flat No.
        Name of the premises/building
        Road/Street/Lane
        Area/Location
        Town/City/District
        State
        PIN Code
        Telephone No.
        Alternate telephone No. (See Note 4)
        Email
        Alternate email (See Note 4)

3. Particulars of the person responsible for deduction of tax:
(a) Name
(b) Address
        Flat No.
        Name of the premises/building
        Road/Street/Lane
        Area/Location
        Town/City/District
        State
        PIN Code
        Telephone No.
        Alternate telephone No. (See Note 4)
        Email
        Alternate email (See Note 4)
        Mobile No.

4. Details of tax deducted and paid to the credit of the Central Government:

Sl. No.	Tax	Surcharge	Education Cess	Interest	Fee (See Note 5)	Penalty / Others	Total amount deposited as per challan/ Book Adjustment (302+303+304+305+306+307) (See Note 6)	Mode of TDS deposit through Challan (C) /Book Adjustment (B) (See Note 7)	BSR code/ Receipt Number of Form No. 24G (See Note 8)	Challan Serial No./DDO Serial no. of Form 24G (See Note 8)	Date on which amount deposited through challan/ Date of transfer voucher (See Note 9)	Minor Head of Challan (See Note 9)
[301]	[302]	[303]	[304]	[305]	[306]	[307]	[308]	[309]	[310]	[311]	(312)	[313]
1												
2												
3												

5. Details of salary paid and tax deducted thereon from the employees -
(i) enclose Annexure I along with each statement having details of the relevant quarter;
(ii) enclose Annexure II along with the last statement, i.e., for the quarter ending 31st March having details for the whole financial year.

Verification

I, …………………………………………………………., hereby certify that all the particulars furnished above are correct and complete.

Place: ………………………………………

Date: ………………………………………

Signature of the person responsible for deducting tax at source

Name and designation of the person resposible for deducting tax at source

Notes:

1. It is mandatory for non-Government deductors to quote PAN. In case of Government deductors,"PANNOTREQD" should be mentioned.
2. Please indicate Government deductor or non-Government deductor.
3. In case of Central Government, please mention name of Ministry/Department. In case of State Government, please mention name of the State.
4. In alternate telephone number and alternate email, please furnish the telephone number and email of a person who can be contacted in the absence of deductor or person responsible for deduction of tax.
5. Fee paid under section 234 E for late filling of TDS statement to be mentioned in separate column of 'Fee' (column 306)
6. In column 308, Government DDOs to mention the amount of TDS remitted by the PAO/CDDO/DTO. Other deductors to write the exact amount of TDS deposited through challan.
7. In column 309, Government deductors to write "B" where TDS is remitted to the credit of Central Government through book adjustment. Other deductors to write "C".
8. Challan / Transfer Voucher (CIN / BIN) particulars , i.e. 310, 311,312 should be exactly the same as available at Tax Information Network.
9. In column 313, mention minor head as marked on the challan.

ANNEXURE-I -: DEDUCTEE WISE BREAK UP OF TDS

(Please use separate Annexure for each line - item in the table at Sl. No. 04 of main Form 24Q)

Details of salary paid and tax deducted therefrom from the employees

BSR Code of branch/ Receipt Number of Form No.24G		
Date on which challan deposited/Transfer voucher date (dd/mm/yyyy)		
Challan Serial Number / DDO Serial No. of Form No.24G		
Amount as per Challan		
Total TDS to be allocated among deductees as in the vertical total of col. 326		
Total Interest to be allocated among deductees below		

Name of the Employer	
TAN	

Sl. No.	Employee reference number provided by employer, if available	PAN of the employee	Name of the employee	Section Code [See Note 4]	Date of payment/ credit(dd/mm/yyyy)	Date of deduction(dd/mm/yyyy)	Amount Paid or Credited	Tax	Surcharge	Education Cess	Total TDS (Total of column 322,323 and 324)	Total TDS deposited Rs.	Date of deposit (dd/mm/yyyy)	Reason for non-deduction/ lower deduction /higher deduction [See Notes 1, 2 and 3]	Number of the certifiate u/s 197 issued by the Assessing Officer for non-deduction/ lower deduction
[314]	[315]	[316]	[317]	[318]	[319]	[320]	[321]	[322]	[323]	[324]	[325]	[326]	[327]	[328]	[329]
1															
2															
3															
Total															

Verification

I, ……………………………………………………………………, hereby certify that all the particulars furnished above are correct and complete.

Place: …………………….   Signature of the person responsible for deducting tax at source   ……………………………………………………….

Date: …………………….   Name and designation of the person responsible for deducting tax at source   ……………………………………………………..

Notes:

1. Write "A" if certficate has been given by the Assessing Officer for deduction of tax at lower rate under section 197. PAN of employee is mandatory in such cases.

2. Write "B" if certficate has been given by the Assessing Officer for no deduction of tax under section 197. PAN of employee is mandatory in such cases.

3. Write "C" if deduction is on higher rate on account of non-furnishing of PAN by the deductee.

4. List of section codes is as under:

Section	Nature of Payment		Section Code
192	Payment to Government employees other than Union Government employees		92A
192	Payment to employees other than Government employees		92B
192	Payment to Union Government employees		92C

ANNEXURE II

Details of salary paid/credited during the financial year…………………………and net tax payable

Serial Number	Permanent Account Number of the employee	Name of the employee	Write "S" for resident individual who is in the age bracket of 60-80 years, "O" for resident individual whose age is 80 years or more and "G" for others	Date from amd date up to employed with current employer in the current financial year(dd/mm/yyyy)	Taxable Amount on which tax is deducted by the current employer	Reported taxable amount on which tax is deducted by previous employer(s)	Total amount of salary (See Note 1) (Total of columns 335 and 336)	Total deduction under section 16(ii)	Total deduction under section 16(iii)	Income chargeable under the head "Salaries" (Column 337 *minus* (338 plus 339)	Income (Including admissible loss from house property) under any head other than the head "Salaries" offered for TDS [section 192 (2B)]	Gross total income (Total of columns 340 and 341)	Aggregate amount of deductions admissible under sections 80C, 80CCC and 80CCD (Total to be limited to amount specified under section 80CCE)	Amount deductible under any other provision(s) of Chapter VI-A	Total amount deductible under Chapter VI-A (Total of columns 343 and 344)	Total taxable income (Column 342 *minus* 345)	Income tax on total income	Surcharge	Education cess	Income-tax relief under section 89, when when salary, etc. is paid in arrear or advance	Net tax payable (Total of columns 347 , 348 and 349 minus column 350)	Total Amount of tax deducted at source by the current employer for the whole year [aggregate of the amount in columns 325 of Annexure I for all the four quarters in respect of each employee]	Reported amount of tax deducted at source by previous employer(s)/deductor(s) (income in respect of which included in computing total taxable income in column 346)	Total amount of tax deducted at source for the whole year (Total of columns 352 and 353)	Shortfall in tax deduction (+)/Excess tax deduction (-) [Column 351 *minus* 354]	Whether tax deducted at higher rate due to non furnishing of PAN by deductee (Yes/No)
[330]	[331]	[332]	[333]	[334]	[335]	[336]	[337]	[338]	[339]	[340]	[341]	[342]	[343]	[344]	[345]	[346]	[347]	[348]	[349]	[350]	[351]	[352]	[353]	[354]	[355]	[356]

Place: …………………………………

Date: …………………………………..

……

Name and signature of the employer/ person responsible for paying salary

Designation ………………………………………….

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

"Form No.26QB
[*See* section 194-IA, rule 30 and rule 31A]
Challan –cum – statement of deduction of tax under section 194-IA

Financial Year [ ][ ][ ][ ] - [ ][ ][ ][ ] **Major Head Code*** [ ][ ][ ][ ] **Minor Head Code*** [ ][ ][ ]	

Permanent Account Number (PAN) of Transferee/ Payer/ Buyer [ ][ ][ ][ ][ ][ ][ ][ ][ ][ ]

Category of PAN* [ ][ ][ ][ ] **Status of PAN*** [ ][ ][ ][ ]

Full Name of Transferee/ Payer/ Buyer*

Complete Address of Transferee/Payer/Buyer

PIN

Mobile No. [ ][ ][ ][ ][ ][ ][ ][ ][ ][ ] **Email ID**

Whether more than one transferee/payer/buyer (Yes/No)

Permanent Account Number (PAN) of Transferor/ Payee/ Seller [ ][ ][ ][ ][ ][ ][ ][ ][ ][ ]

Category of PAN* [ ][ ][ ][ ] **Status of PAN*** [ ][ ][ ][ ]

Full Name of Transferor/ Payee/ Seller

Complete Address of Transferor/Payee/Seller

PIN

Mobile No. [ ][ ][ ][ ][ ][ ][ ][ ][ ][ ] **Email ID**

Whether more than one transferor/payee/seller (Yes/No)

Complete Address of Property transferred

PIN

Date of Agreement /Booking* [ ][ ][ ][ ][ ][ ][ ][ ]	**Total Value of Consideration (Amount in Rs.)**	**Payment in installment or lump-sum**

Amount Paid/Credited (in Rs.)	**Date of payment/credit***	**Rate at which deducted**	**Amount of tax deducted at source**	**Date of Deduction***

Date of Deposit* [ ][ ][ ][ ][ ][ ][ ][ ]	**Mode of payment**	☐ **Simultaneous e-tax payment**
		☐ **e-tax payment on subsequent date**

Details of Payment of Tax Deducted at Source (Amount in Rs.)

TDS (Income Tax)(Credit of tax to the deductee shall be given for this amount)	
Interest	
Fee	
Total payment	

Total Payment in Words (in Rs.)

Crores	**Lakhs**	**Thousands**	**Hundreds**	**Tens**	**Units**

Unique Acknowledgement no. (generated by TIN)

*   To be updated automatically
** In dd/mm/yyyy format.".

RAJESH KUMAR BHOOT
DIRECTOR (TPL-III)

Note: The principal rules were published in the Gazette of India vide notification number S.O. 969(E), dated the 26th March, 1962 and last amended vide notification number S.O. 1393(E), dated the 30th May, 2013.