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**F.No.: DGIT(S)/CPC(TDS)/DCIT/15GH/2015-16**  
**Government of India**  
**Ministry of Finance**  
**Central Board of Direct Taxes**  
**Directorate of Income-tax(Systems)**  
**New Delhi.**

Notification No. 4 /2015

New Delhi, 1<sup>st</sup> of December 2015

**Subject: Simplification of procedure for Form No.15G & 15H – regarding**

Section 197A of the Income tax Act provides for no deduction in certain case by submitting a declaration using Form 15G/15H as laid down in Rule 29C of the Income tax Rules. The manner of filing such declaration and the particulars have been laid down in Rule 29C of the Income tax Rules. The person responsible for paying any income of the nature referred to in sub section (1) or sub section (1A) or sub section (1C) of section 197A (hereinafter called “payer”) shall enable the payee to furnish the declaration in electronic form after due verification through an electronic process. The declarant shall mandatorily quote his/her PAN in the declaration form 15G/H in accordance with the provisions of section 206AA(2).

A unique identification number shall be allotted to declaration (paper /electronic). The payer shall digitize the paper declaration and upload all declarations (including electronic declaration and digitized declaration) received during a particular quarter at departmental site ([www.incometaxindiaefiling.gov.in](http://www.incometaxindiaefiling.gov.in)) on quarterly basis. Further, clause 5 of rule 29C provides that the payer shall also furnish transactions covered under 15G/15H declarations in quarterly TDS statement in accordance with the provisions of clause (vii) of sub rule (4) of rule 31A irrespective of the fact that no tax has been deducted in the said quarter.

In exercise of the powers delegated by the Central Board of Direct Taxes (Board) under sub para (7) of para 2 of Notification issued vide S.O. No.2663(E) dated 29th September 2015, the Principal Director General of Income-tax(Systems) hereby specifies the procedure, formats and standards in this regard as under:

**1. Furnishing and verification of the electronic declaration:**

Rule 29C enables the payer to receive electronic declaration after due verification through an electronic process. The payer shall be responsible for proper verification of the declarant through an electronic process and shall implement the verification process after due diligence to ensure non-repudiation of the declarant. The payer shall archive log of all electronic activities in the process of furnishing of electronic declaration and the payer shall be responsible to establish the identity and credentials of the declarant in case of any dispute. The declarant shall mandatorily quote his/her PAN in the declaration form 15G/H in accordance with the provisions of section 206AA(2).

**2. Allotment of UIN (Unique Identification Number):**

2.1 UIN shall consist of following three fields (a), (b) & (c):

a) Sequence Number (10 alphanumeric for Form 15G/15H) given as follows;

15G	15H
10 alphanumeric characters starting with G followed by 9 digits(Eg. G000000001)	10 alphanumeric characters starting with H followed by 09 digits(Eg. H0000000001)

- b) Financial year for which declaration is being furnished  
c) TAN of the payer

- 2.2 Paper declaration shall be digitized by the payer and the same shall bear sequence number out of the same "running sequence number(Field 'a' of UIN) series", as used for online submission.  
2.3 UIN running sequence number series shall be reset to 1 in case of each TAN of the payer at the start of each F.Y.

**3. Furnishing or making available the declaration to the income-tax authority:**

- 3.1 The payer will upload, the 15G and 15H declarations (digitized/electronic) received during a quarter, on quarterly basis, in the given file format on the e-filing site ([www.incometaxindiaefiling.gov.in](http://www.incometaxindiaefiling.gov.in)).
- 3.2 In addition to the above, the payer shall quote "sequence number" (Field 'a' of UIN) in quarterly TDS statement against the transaction covered under 15G/H declaration in accordance with the provisions of clause (vii) of sub rule (4) of rule 31A irrespective of the fact that no tax has been deducted in the said quarter.

**4. Reconciliation Mechanism:**

- 4.1 The payer will be responsible for reconciliation of the allotted UINs vis-a vis reported UINs to the ITD through reporting in quarterly TDS statement as well as through upload of declarations on quarterly basis.
- 4.2 The payer shall file exceptional report for the following UINs: a) UINs not reported in TDS statements b) UINs not uploaded on ITD website. The format of the report will be made available at the departmental website separately.

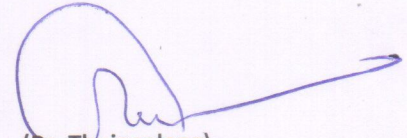
(Ps. Thuingaleng)

**Dy. Commissioner of Income Tax (CPC-TDS)**  
**O/o The Pr. Director General of Income-tax (Systems)**

**Copy to:**

1. PPS to the Chairman and Members, CBDT, North Block New Delhi.
2. All Chief Commissioners/Director General of Income-tax/Commissioners of Income-tax/Commissioners of Income-tax(TDS) – with a request to circulate amongst all officers in their regions/charges.
3. JS(TPL)-I&II / Media coordinator and Official spokesperson of CBDT.
4. DIT(IT)/DIT(Audit)/ DIT (Vig.)/ ADG (Systems) 1,2,3,4,5 /ADG(TDS)/CIT(CPC-ITR), Bangalore, CIT(CPC-TDS) Ghaziabad
5. ADG (PR, PP &OL) with a request for advertisement campaign for the notification.
6. TPL and ITA Divisions of CBDT

7. The Institution of Chartered Accountant of India, IP Estate, New Delhi.
8. The Web Manager, 'incometaxindia.gov.in' for hosting on the website.
9. Database cell for uploading on [www.irsofficersonline.gov.in](http://www.irsofficersonline.gov.in) and in DGIT(Systems) corner.
10. ITBA publisher for uploading on ITBA Portal



(Ps. Thuingaleng)

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**O/o The Pr. Director General of Income-tax (Systems)**