

F.No 142/32/2015-TPL
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes
(TPL Division)

Dated 23rd, May 2016

**Sub: Relaxation for Furnishing of UID in case of Form 15 G/15H for
certain quarters -reg**

The existing provisions of section 197A of the Income-tax Act, 1961('the Act') inter alia provide that tax shall not be deducted, if the recipient of certain payment on which tax is deductible furnishes to the payer a self-declaration in Form No.15G/15H in accordance with provisions of the said section. The manner of filing such declarations and the particulars have been laid down in Rule 29C of the Income-tax Rules, 1962 ('the Rules').

The amended Rule 29C which comes into effect from 1st October,2015 in addition to paper filing, also provides for online filing of self- declaration for non-deduction of tax under section 197A of the Act. In this regard, Notification No.76/2015 dated 29.09.2015 has been issued for E-enablement & simplification of procedure for filing self-declaration (Form No.15G/15H) and furnishing of such declaration to the Income-tax Department. Further, as per sub-rule (7) and (8) of rule 29C of the Rules notified vide aforesaid notification, the Pr. DGIT (Systems) is required to specify the procedures, formats and standards for the purposes of furnishing and verification of the declaration and allotment of unique identification number. In pursuance of the same, Pr. DGIT (Systems) has issued Notification No. 4/2015 dated 1st December, 2015 to notify the procedure, formats and standards.

Sub-rule (3) of Rule 29C provides for allotment of Unique identification number to each declaration received in Form 15G/15G by the deductor. Further, sub-rule (5) of Rule 29C provides that the payer shall also furnish unique identification number along with the details of the transactions covered under Form 15G/15H in quarterly TDS statements 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.

Representations have been received that due to operational constraints, the Form 15G/15H and the details thereof could not be included in the

quarterly statement for the quarter ending 31.12.2015 and 31.3.2016 respectively.

Taking into account the concerns of the stakeholders, the Central Board of Direct Taxes, hereby relaxes the condition of furnishing of Unique identification number allotted by the deductor for the quarter ending 31.12.2015 and 31.3.2016 in the quarterly statement of deduction of tax in accordance with sub-rule (5) of Rule 29C.



Lakshmi Narayanan
Under Secretary TPL-III
CBDT

Copy To:

1. The Chairman, Members and officers of the CBDT of the rank of Under Secretary and above.
2. OSD to Revenue Secretary
3. All principal commissioners of Income-tax & all Director General of Income-tax with the request to bring to notice of all officers.
4. The Pr. Director General of NADT, Nagpur
5. The Pr. Director General of Systems, ARA, Jhandelwan Extension, New Delhi
6. The Pr. Director General of Vigilance,
7. The ADG (PR ,PP&OL), Mayur Bhawan, New Delhi for printing in the quarterly tax bulletin and for circulation as per mailing list.
8. Comptroller and Auditor General of India.
9. ADG (Systems) for uploading on ITD website.
10. The Guard File.



Lakshmi Narayanan
Under Secretary TPL-III
CBDT