

MINISTRY OF FINANCE
(Department Of Revenue)
(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 05th October, 2016

S.O. 3150 (E).— In exercise of the powers conferred by section 295 read with sub-section (2) of section 270AA 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 (25th Amendment) Rules, 2016.
- (2) They shall come into force on the 1st day of April, 2017.

2. In the Income-tax Rules, 1962 (hereinafter referred to as the said rules), after rule 128, following rule shall be inserted, namely:-

“129. Form of application under section 270AA.- An application to the Assessing Officer to grant immunity from imposition of penalty under section 270A and from initiation of proceedings under section 276C or section 276CC shall be made in Form No.68.”.

3. In the said rules, in Appendix-II, after Form No.67, the following form shall be inserted, namely:-

“FORM No.68
Form of application under section 270AA(2) of the Income-tax Act, 1961

Personal Information	First Name	Middle Name	Last Name or Name of Entity	PAN
	Flat/ Door/ Block No.		Name of Premises/ Building/ Village	Road/ Street/ Post Office
	Area/ Locality		Town/City/District	State
	Country	Pin Code	Phone No. with STD code/ Mobile No.	Email Address

Details of orders and payments	1	Assessment Year				
	2	Section under which assessment/reassessment* order is passed				
	3	Date of the assessment/reassessment* order				
	4	Date of service of the assessment/reassessment* order				
	5	Amount of income assessed as per the assessment/reassessment* order				
	6	Tax and interest payable as per notice of demand (in Rs.)				
	7	Due date for payment as per notice of demand				
	8	Details of amounts paid				
		Sl. No.	BSR Code	Date of Deposit (DD/MM/YYYY)	Serial Number of Challan	Amount (Rs.)
		(i)				
	(ii)					
	(iii)					

Form of verification

I, _____ son/daughter* of _____ do hereby declare that what is stated above is true to the best of my information and belief. I further declare that no appeal has been filed in respect of the order mentioned in column 2 above. I also undertake that no appeal shall be filed in respect of the said order before the expiry of the period specified in section 270AA(4) of the Income-tax Act, 1961. I declare that I am making this application in my capacity as _____ and I am also competent to file this application and verify it.

Place

Date

Signature

Seal
(wherever applicable)

*Strike off whichever is not applicable”

[Notification No. 90 /2016/F.No.370142/26/2016-TPL]

DR. T. S. MAPWAL, Under Secy.

Note: The principal rules were published vide Notification S.O. 969 (E), dated 26th March, 1962 and last amended *vide* Notification S.O. 3145(E), dated 04th October, 2016.