

[TO BE PUBLISHED IN THE GAZETTE OF INDIA EXTRAORDINARY, PART II,

SECTION 3, SUB-SECTION (ii)]

GOVERNMENT OF INDIA

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION NO 46/2014

New Delhi, the 24th September, 2014.

INCOME-TAX

S.O. (E). – In exercise of the powers conferred by section 295 read with section 197 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 (9th Amendment) Rules, 2014.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Income-tax Rules, 1962,—

(a) in rule 28AA, for sub-rule (4) and sub-rule (5), the following sub-rules shall be substituted, namely:-

“(4) The certificate for no deduction of tax shall be valid only with regard to the person responsible for deducting the tax and named therein.

(5) The certificate referred to in sub-rule (4) shall be issued direct to the person responsible for deducting the tax under advice to the person who made an application for issue of such certificate.

(6) The certificate for deduction of tax at lower rate shall be issued to the person who made an application for issue of such certificate, authorising him to receive income or sum after deduction of tax at lower rate.”;

(b) in Appendix-II, for Form No.13, the following Form shall be substituted, namely:-

“Form No.13

[See rules 28 and 37G]

Application by a person for a certificate under sections 197

and/or 206C(9) of the Income-tax Act, 1961, for no

***deduction/collection of tax or *deduction/**

collection of tax at a lower rate

To

The Assessing Officer,

1. *I,of..... do, hereby, request that a certificate may be issued to the person responsible for paying to me the incomes/sum by way of salary/interest on securities/interest other than "interest on securities"/insurance commission/commission (not being insurance commission) or brokerage/commission, etc., on the sale of lottery tickets/fees for professional or technical services/any sum by way of payment to contractors and sub-contractors/dividends/rent/income in respect of units/sum by way of payment of compensation on acquisition of immovable property (strike out whichever is not applicable) authorising him not to deduct income-tax at the time of payment to me of such income/sum. The particulars of my income and other details are as per para 2.

and/or

*I,ofdo, hereby, request that a certificate may be issued to me for receiving the incomes/sum by way of salary/interest on securities/interest other than "interest on securities"/insurance commission/commission (not being insurance commission) or brokerage/commission, etc., on the sale of lottery tickets/fees for professional or technical services/any sum by way of payment to contractors and sub-contractors/dividends/rent/income in respect of units/sum by way of payment of compensation on acquisition of immovable property (strike out whichever is not applicable) after deduction of income-tax at the rate of..... per cent. The particulars of my income and other details are as per para 2.

and/or

*I, of do, hereby, request that a certificate may be issued to the seller, being the person responsible for collecting the tax from me in respect of the amount payable by me as the buyer of [specify the nature of goods referred to in the Table in sub-section (1) of section 206C]/lessee or licensee of [specify the nature of contract or licence or lease referred to in the Table in sub-section (1C) of section 206C] (Strike out whichever is not applicable) authorizing him to collect income-tax at the rate of per cent at the time of debit of such amount to my account or receipt thereof from me, as the case may be. The particulars of my income and other details are as per para 2.

2. The particulars of my income and other details are as under :

(i) Status

(State whether individual, Hindu undivided family, firm, body of individuals, Company, etc.)

(ii) Residential status

(Whether resident / resident but not ordinarily resident/ non-resident)

(iii) Permanent Account No. (PAN)

(iv) Tax Deduction and Collection Account No. (TAN)

(v) Details of returns/statements which have become due but have not been filed :

Section under which return/statement has become due	Assessment year/ quarter	Due date for filing	Reason for not filing
(1)	(2)	(3)	(4)
Section 139			
Section 200			
Section 206C			

(vi) Details of returned income/ assessed income for the last three assessment years:

(enclose copies of returns of income filed alongwith their enclosures and copies of assessment orders, if assessed, for the last three assessment years.)

Assessment year	Total income as per return of income	Total income as per latest assessment	Total tax including interest payable on returned income	Total tax including interest payable on assessed income
(1)	(2)	(3)	(4)	(5)

(vii) Details of tax payment for the last three assessment years:

Assessment year	Total payment of tax including interest	Tax paid by way of Advance tax	Credit claimed for tax deduction at source	Credit claimed for tax collection at source	Tax paid by way of self assessment tax	Tax paid in response to notice of demand under section 156
(1)	(2)	(3)	(4)	(5)	(6)	(7)

(viii) Details of sales, profit, etc. for the last three previous years in the case of assessee whose income include income under the head "Profits and gains of business or profession":

(enclose copies of profit and loss account and balance sheet along with audit report, if audited, for the last three previous years)

Previous year	Gross sales, turnover receipt of business or profession	Gross profit		Net profit	
		In rupees	In percentage to amount stated in column (1)	In rupees	In percentage to amount stated in column (1)
(1)	(2)	(3)	(4)	(5)	(6)

(ix) Details of existing liability under Income-tax Act, 1961 and Wealth-tax Act, 1957:

	Liability under the Income-tax Act, 1961				
Assessment Year/ period	Amount payable in respect of advance-tax	Amount payable for self-assessment tax	Amount for which notice of demand under section 156 has been	Amount payable as deductor or collector which had become due but not paid	Amount payable under the Wealth-tax Act, 1957

			served but not paid		
(1)	(2)	(3)	(4)	(5)	(6)

(x) Assessment year to which the payments relate

(xi) Estimated total income of the previous year relevant to the assessment year referred to in(x) above (give detailed computation and basis thereof)

(xii) Total tax including interest payable on the income at (xi)

(xiii) How the liability mentioned in col. (ix) and col. (xii) is proposed to be discharged?

(xiv) Details of payment of advance-tax and tax already deducted/collected for the assessment year relevant to the current previous year till date.

<i>Nature of prepaid tax</i>	<i>Date of payment/deduction/collection</i>
Advance tax	
TDS	
TCS	

(xv) Details of income claimed to be exempt and not included in the total income in col.

(xi) (Please append a note giving reason for claiming such exemption).

(xvi) Please furnish the particulars in Annexure-I in respect of no deduction of tax under section 197 where it is requested that certificate is to be issued under sub-rule (4) of rule 28AA; or in Annexure –I-A in respect of deduction of tax at a lower rate under section 197 where it is requested that the certificate is to be issued under sub-rule (6) of rule 28AAand/or in Annexure-II for collection of tax at lower rate under section 206C(9) of the Income-tax Act, as the case may be.

*I, _____ the trustee/co-trustee of _____ do hereby declare that the securities/sums/shares, particulars of which are given in the Annexure, are properly held under trust wholly for charitable or religious purposes and that the income therefrom qualifies for exemption under sections 11 and 13 of the Income-tax Act, 1961.

*I declare that the securities/sums/shares, particulars of which are given in the Schedules above, stand in my name and are beneficially owned by me, and the income therefrom is not includible in the total income of any other person under sections 60 to 64 of the Income-tax Act, 1961.

I further declare that what is stated in this application is correct.

Date

Place Signature

Address

*Strike out whichever is not applicable.

ANNEXURE I

[For the purpose of tax deduction at source]

Please furnish the particulars in the Schedules below in respect of the payments for which the certificate is sought, —

SCHEDULE I

Description of securities	Number of securities	Date of securities	Amount of securities	Estimated amount of interest to be received
(1)	(2)	(3)	(4)	(5)

SCHEDULE II

Sl. No.	Name and address of the person to whom the sums are given on Interest	Amount of such sums	The date on which such sums were given on interest	Period for which such sums were given on Interest	Rate of interest	Estimated amount of interest to be received
(1)	(2)	(3)	(4)	(5)	(6)	(7)

SCHEDULE III

Sl. No	Name and address of person responsible for paying insurance commission	Estimated amount of insurance commission
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(1)	(2)	(3)

SCHEDULE IV

Sl. No.	Name and address of the company	No. of shares	Class of shares and face value of each share	Total face value of shares	Distinctive numbers of shares	Estimated amount of dividend to be received
(1)	(2)	(3)	(4)	(5)	(6)	(7)

SCHEDULE V

Sl No.	Name and address of the employer	Period of employment	Amount of salary received	Income from house property	Income from sources other than salary and income from house property	Estimated total income
(1)	(2)	(3)	(4)	(5)	(6)	(7)

SCHEDULE VI

Sl. No.	Name and address of person responsible for paying rent	Estimated amount of rent to be received
(1)	(2)	(3)

SCHEDULE VII

Sl No.	Name	No. of	Classes	Total face	Distinctive	Estimated
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	and address of the mutual fund	units	of units and face value of each unit	value of units	numbers of units	amount of income to be received
(1)	(2)	(3)	(4)	(5)	(6)	(7)

SCHEDULE VIII

Sl. No.	Name and address of person responsible for paying commission (not being insurance commission referred to in section 194D) or brokerage.	Estimated amount of commission (not being insurance commission referred to in section 194D) or brokerage to be received
(1)	(2)	(3)

SCHEDULE IX

Sl. No.	Full name and address of the authority/person with whom the contract was made	Date of the contract	Nature of the contract	Date by which work on the contract would be completed	Sums expected to be credited / paid in pursuance of the contract during the current previous year and each of the three immediately succeeding years
(1)	(2)	(3)	(4)	(5)	(6)

SCHEDULE X

Sl. No.	Name and address of person(s) responsible for paying commission, remuneration or prize (by whatever name called) on the sale of lottery tickets	Estimated amount of commission/remuneration/prize to be received (strike out whichever is not applicable)
(1)	(2)	(3)

SCHEDULE XI

Sl. No.	Name and address of person(s) responsible for paying fees for professional/technical services	Estimated amount of fees for professional/technical services to be received (strike out whichever is not applicable)
(1)	(2)	(3)

SCHEDULE XII

Sl. No.	Name and address of person responsible for paying compensation or enhanced compensation or the consideration or enhanced consideration on account of compulsory acquisition of immovable property	Estimated amount of compensation or the enhanced compensation or consideration or the enhanced consideration
(1)	(2)	(3)

Date.....

(Signature)

Place

(Address)

ANNEXURE I-A

[For the purpose of tax deduction at source]

Please furnish the particulars in the Schedule below in respect of the payments for which the certificate is sought, —

SCHEDULE

Sl. No.	Nature of payment	Estimated amount of incomes/sum to be received
(1)	(2)	(3)

Date.....

(Signature)

Place

(Address)

ANNEXURE II

[For the purpose of tax collection at source]

Please furnish particulars of the amounts payable in respect of which the certificate is sought in the schedules below:-

SCHEDULE I

Sl. No.	Full name and address of the seller	Date of sale with reference number of such sale	Nature and description of the goods sold and details of sale	Amounts expected to be debited/ paid in pursuance of the sale during the current financial year and each of the three immediately succeeding years
(1)	(2)	(3)	(4)	(5)

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SCHEDULE II

Sl. No.	Full name and address of the person granting lease or licence	Date of grant of lease or licence or transfer of right with reference number	Nature of contract or licence or lease and description and details of the contract	Amounts expected to be debited/ paid in pursuance of the contract during the current financial year and each of the three immediately succeeding years
(1)	(2)	(3)	(4)	(5)

Date

.....

Signature of the buyer

Full Name.....

Designation”

[F.No.133/10/2014-TPL]

(RAJESH KUMAR BHOOT)

DIRECTOR (TPL)

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. 2399(E), dated the 16.09.2014.