

Income-tax (Sixth Amendment) Rules, 2010 - Substitution of rules 30, 31, 31A, 31AA, 37CA, and 37D; Form Nos. 16, 16A and 27D; insertion of Form No. 24G and omission of rule 37A

Notification No. 41/2010 [F.No. 142/27/2009-SO(TPL)], dated 31-5-2010

S.O. 1261(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 (6th Amendment) Rules, 2010.
- (2) They shall come into force on the 1st day of April, 2010.

2. In the Income-tax Rules, 1962, -

(a) for rules 30, 31, 31A and 31 AA the following rules shall be substituted, namely:-

“Time and mode of payment to Government account of tax deducted at source or tax paid under sub-section (1A) of section 192.

30.

- (1) All sums deducted in accordance with the provisions of Chapter XVII-B by an office of the Government shall be paid to the credit of the Central Government -
 - (a) on the same day where the tax is paid without production of an income-tax challan; and
 - (b) on or before seven days from the end of the month in which the deduction is made or income-tax is due under sub-section (1A) of section 192, where tax is paid accompanied by an income-tax challan.
- (2) All sums deducted in accordance with the provisions of Chapter XVII-B by deductors other than an office of the Government shall be paid to the credit of the Central Government -
 - (a) on or before 30th day of April where the income or amount is credited or paid in the month of March; and
 - (b) in any other case, on or before seven days from the end of the month in which-
 - (i) the deduction is made; or
 - (ii) income-tax is due under sub-section (1A) of section 192.
- (3) Notwithstanding anything contained in sub-rule (2), in special cases, the Assessing Officer may, with the prior approval of the Joint Commissioner, permit quarterly payment of the tax deducted under section 192 or section 194A or section 194D or section 194H for the quarters of the financial year specified to in column (2) of the Table below by the date referred to in column (3) of the said Table:-

Table

Sl. No.	Quarter of the Financial Year ended on	Date for quarterly payment
---------	--	----------------------------

(1)	(2)	(3)
1.	30 th June	7 th July
2.	30 th September	7 th October
3.	31 st December	7 th January
4.	31 st March	30 th April.

B.- Mode of payment

- (4) In the case of an office of the Government, where tax has been paid to the credit of the Central Government without the production of a challan, the Pay and Accounts Officer or the Treasury Officer or the Cheque Drawing and Disbursing Officer or any other person by whatever name called to whom the deductor reports the tax so deducted and who is responsible for crediting such sum to the credit of the Central Government, shall-
- (a) submit a statement in Form No. 24G within ten days from the end of the month to the agency authorised by the Director General of Income-tax (Systems) in respect of tax deducted by the deductors and reported to him for that month; and
 - (b) intimate the number (hereinafter referred to as the Book Identification Number) generated by the agency to each of the deductors in respect of whom the sum deducted has been credited.
- (5) For the purpose of sub-rule (4), the Director General of Income-tax (Systems) shall specify the procedures, formats and standards for ensuring secure capture and transmission of data, and shall also be responsible for the day-to-day administration in relation to furnishing the information in the manner so specified.
- (6) (i) Where tax has been deposited accompanied by an income-tax challan, the amount of tax so deducted or collected shall be deposited to the credit of the Central Government by remitting it within the time specified in clause (b) of sub-rule (1) or in sub-rule (2) or in sub-rule (3) into any branch of the Reserve Bank of India or of the State Bank of India or of any authorised bank;
- (ii) Where tax is to be deposited in accordance with clause (i), by persons referred to in sub-rule (1) of rule 125, the amount deducted shall be electronically remitted into the Reserve Bank of India or the State Bank of India or any authorised bank accompanied by an electronic income-tax challan.
- (7) For the purpose of this rule, the amount shall be construed as electronically remitted to the Reserve Bank of India or to the State Bank of India or to any authorised bank, if the amount is remitted by way of-
- (a) internet banking facility of the Reserve Bank of India or of the State Bank of India or of any authorised bank; or
 - (b) debit card.
- (8) Where tax is deducted before the 1st day of April, 2010, the provisions of this rule shall apply as they stood immediately before their substitution by the Income-tax (Amendment) Rules, 2010.

Certificate of tax deducted at source to be furnished under section 203.

31. (1) The certificate of deduction of tax at source by any person in accordance with Chapter XVII-B or the certificate of payment of tax by the employer on behalf of the employee under sub-section (1A) of section 192 shall be in-

- (a) Form No. 16, if the deduction or payment of tax is under section 192; and
- (b) Form No. 16A if the deduction is under any other provision of Chapter XVII-B.

(2) The certificate referred to in sub-rule (1) shall specify:-

- (a) valid permanent account number (PAN) of the deductee;
- (b) valid tax deduction and collection account number (TAN) of the deductor;
- (c) (i) book identification number or numbers where deposit of tax deducted is without production of challan in case of an office of the Government;
(ii) challan identification number or numbers in case of payment through bank.
- (d) (i) receipt number of the relevant quarterly statement of tax deducted at source which is furnished in accordance with the provisions of rule 31A;
(ii) receipt numbers of all the relevant quarterly statements in case the statement referred to in clause (i) is for tax deducted at source from income chargeable under the head "Salaries".

(3) The certificates in Forms specified in column (2) of the Table below shall be furnished to the employee or the payee, as the case may be, as per the periodicity specified in the corresponding entry in column (3) and by the time specified in the corresponding entry in column (4) of the said Table:-

Table

Sl. No.	Form No.	Periodicity	Due date
(1)	(2)	(3)	(4)
1.	16	Annual	By 31 st day of May of the financial year immediately following the financial year in which the income was paid and tax deducted
2.	16A	Quarterly	Within fifteen days from the due date for furnishing the statement of tax deducted at source under rule 31A.

(4) If an assessee is employed by more than one employer during the year, each of the employers shall issue Part A of the certificate in Form No. 16 pertaining to the period for which such assessee was employed with each of the employers and Part B may be issued by each of the employers or the last employer at the option of the assessee.

(5) The deductor may issue a duplicate certificate in Form No. 16 or Form No. 16A if the deductee has lost the original certificate so issued and makes a request for issuance of a duplicate certificate and such duplicate certificate is certified as duplicate by the deductor.

- (6) (i) Where a certificate is to be furnished in Form No. 16, the deductor may, at his option, use digital signatures to authenticate such certificates.
- (ii) In case of certificates issued under clause (i), the deductor shall ensure that-
 - (a) the provisions of sub-rule (2) are complied with;

- (b) once the certificate is digitally signed, the contents of the certificates are not amenable to change; and
- (c) the certificates have a control number and a log of such certificates is maintained by the deductor.

(7) Where a certificate is to be furnished for tax deducted before the 1st day of April, 2010, it shall be furnished in the Form in accordance with the provisions of the rules as they stood immediately before their substitution by the Income-tax (Amendment) Rules, 2010.

Explanation.- For the purpose of this rule and rule 37D, challan identification number means the number comprising the Basic Statistical Returns (BSR) Code of the Bank branch where the tax has been deposited, the date on which the tax has been deposited and challan serial number given by the bank.

Statement of deduction of tax under sub-section (3) of section 200.

31A. (1) Every person responsible for deduction of tax under Chapter XVII-B, shall, in accordance with the provisions of sub-section (3) of section 200, deliver, or cause to be delivered, the following quarterly statements to the Director General of Income-tax (Systems) or the person authorised by the Director General of Income-tax (Systems), namely:-

- (a) Statement of deduction of tax under section 192 in Form No. 24Q;
- (b) Statement of deduction of tax under sections 193 to 196D in-
 - (i) Form No. 27Q in respect of the deductee who is a non-resident not being a company or a foreign company or resident but not ordinarily resident; and
 - (ii) Form No. 26Q in respect of all other deductees.

(2) Statements referred to in sub-rule (1) for the quarter of the financial year ending with the date specified in column (2) of the Table below shall be furnished by the due date specified in the corresponding entry in column (3) of the said Table:-

Table

Sl. No.	Date of ending of the quarter of the financial year	Due date
(1)	(2)	(3)
1.	30 th June	15 th July of the financial year
2.	30 th September	15 th October of the financial year
3.	31 st December	15 th January of the financial year
4.	31 st March	15 th May of the financial year immediately following the financial year in which deduction is made

(3) (i) The statements referred to in sub-rule (1) may be furnished in any of the following manners, namely:-

- (a) furnishing the statement in paper form;

(b) furnishing the statement electronically in accordance with the procedures, formats and standards specified under sub-rule (5) alongwith the verification of the statement in Form 27A.

(ii) Where,-

- (a) the deductor is an office of the Government; or
- (b) the deductor is the principal officer of a company; or
- (c) the deductor is a person who is required to get his accounts audited under section 44AB in the immediately preceding financial year; or
- (d) the number of deductee's records in a statement for any quarter of the financial year are twenty or more,

the deductor shall furnish the statement in the manner specified in item (b) of clause (i).

(iii) Where deductor is a person other than the person referred to in clause (ii), the statements referred to in sub-rule (1) may, at his option, be delivered or cause to be delivered in the manner specified in item (b) of clause (i).

- (4) The deductor at the time of preparing statements of tax deducted shall,-
- (i) quote his tax deduction and collection account number (TAN) in the statement;
 - (ii) quote his permanent account number (PAN) in the statement except in the case where the deductor is an office of the Government;
 - (iii) quote the permanent account number of all deductees;
 - (iv) furnish particulars of the tax paid to the Central Government including book identification number or challan identification number, as the case may be.

(5) The Director General of Income-tax (Systems) shall specify the procedures, formats and standards for the purposes of furnishing of the statements and shall be responsible for the day to day administration in relation to furnishing of the statements in the manner so specified.

(6) Where a statement of tax deducted at source is to be furnished for tax deducted before the 1st day of April, 2010, the provisions of this rule and rule 37A shall apply as they stood immediately before their substitution or omission by the Income-tax (Amendment) Rules, 2010.

Statement of collection of tax under proviso to sub-section (3) of section 206C.

31AA. (1) Every collector, shall, in accordance with the provisions of the proviso to sub-section (3) of section 206C, deliver, or cause to be delivered, to the Director General of Income-tax (Systems) or the person authorised by the Director General of Income-tax (Systems), a quarterly statement in Form No. 27EQ.

(2) Statements referred to in sub-rule (1) for the quarter of the financial year ending with the date specified in column (2) of the Table below shall be furnished by the due date specified in the corresponding entry in column (3) of the said Table:-

Sl. No.	Quarter of the financial year ended	Due date
(1)	(2)	(3)
1.	30 th June	15 th July of the financial year
2.	30 th September	15 th October of the financial year
3.	31 st December	15 th January of the financial year
4.	31 st March	15 th May of the financial year immediately following the financial year in which collection is made

(3) (i) The statement referred to in sub-rule (1) may be furnished in any of the following manners, namely:-

- (a) furnishing the statement in paper form;
- (b) furnishing the statement electronically in accordance with the procedures, formats and standards specified under sub-rule (5) alongwith the verification of the statement in Form 27A.

(ii) Where,-

- (a) the collector is an office of the Government; or
- (b) the collector is the principal officer of a company; or
- (c) the collector is a person who is required to get his accounts audited under section 44AB in the immediately preceding financial year;
- (d) the number of collectee's records in a statement for any quarter of the financial year are twenty or more,

the collector shall furnish the statement in the manner specified in item (b) of clause (i).

(iv) Where the collector is a person other than the person referred to in clause (ii), the statement referred to in sub-rule (1) may, at his option, be delivered or cause to be delivered in the manner specified in item (b) of clause (i).

- (4) The collector at the time of preparing statements of tax collected shall,-
- (i) quote his tax deduction and collection account number (TAN) in the statement;
 - (ii) quote his permanent account number (PAN) in the statement except in the case where the collector is an office of the Government;
 - (iii) quote the permanent account number of all collectees;
 - (iv) furnish particulars of the tax paid to the Central Government including book identification number or challan identification number, as the case may be.

(5) The Director General of Income-tax (Systems) shall specify the procedures, formats and standards for the purposes of furnishing of the statements and shall be responsible for the day to day administration in relation to furnishing of the statements in the manner so specified.

(6) Where a statement of tax collected at source is to be furnished for tax collected before the 1st day of April, 2010, the provisions of this rule shall apply as they stood immediately before their substitution by the Income-tax (Amendment) Rules, 2010. ”;

(b) rule 37A shall be omitted;

(c) for rules 37CA and 37D, the following rules shall be substituted, namely:-

“Time and mode of payment to Government account of tax collected at source under section 206C.

37CA.

- (1) All sums collected in accordance with the provisions of sub-section (1) or sub-section (1C) of section 206C by an office of the Government shall be paid to the credit of the Central Government -
 - (a) on the same day where the tax is so paid without production of an income-tax challan; and
 - (b) on or before seven days from the end of the month in which the collection is made, where tax is paid accompanied by an income-tax challan.
- (2) All sums collected in accordance with the provisions of sub-section (1) or sub-section (1C) of section 206C by collectors other than an office of the Government shall be paid to the credit of the Central Government within one week from the last day of the month in which the collection is made.
- (3) In the case of an office of the Government, where tax has been paid to the credit of the Central Government without the production of a challan, the Pay and Accounts Officer or the Treasury Officer or the Cheque Drawing and Disbursing Officer or any other person by whatever name called to whom the collector reports the tax so collected and who is responsible for crediting such sum to the credit of the Central Government, shall-
 - (a) submit a statement in Form No. 24G within ten days from the end of the month to the agency authorised by the Director General of Income-tax (Systems) in respect of tax collected by the collectors and reported to him for that month; and
 - (b) intimate the number (hereinafter referred to as the Book Identification Number) generated by the agency to each of the collectors in respect of whom the sum collected has been credited.
- (4) For the purpose of sub-rule (3), the Director General of Income-tax (Systems) shall specify the procedures, formats and standards for ensuring secure capture and transmission of data, and shall also be responsible for the day-to-day administration in relation to furnishing the information in the manner so specified.
- (5) (i) Where tax has been deposited accompanied by an income-tax challan, the tax collected under sub-section (1) or sub-section (1C) of section 206C shall be deposited to the credit of the Central Government by remitting it within the time specified in clause (b) of sub-rule (1) or in sub-rule (2) into any branch of the Reserve Bank of India or of the State Bank of India or of any authorised bank.
 - (ii) Where tax is to be deposited in accordance with clause (i), by persons referred to in sub-rule (1) of rule 125, the amount collected shall be electronically remitted into the Reserve Bank of India or the State Bank of India or any authorised bank accompanied by an electronic income-tax challan.

- (6) For the purpose of this rule, the amount shall be construed as electronically remitted to the Reserve Bank of India or to the State Bank of India or to any authorised bank, if the amount is remitted by way of-
- (a) internet banking facility of the Reserve Bank of India or of the State Bank of India or of any authorised bank; or
 - (b) debit card.
- (7) Where tax is collected before the 1st day of April, 2010, the provisions of this rule shall apply as they stood immediately before their substitution by the Income-tax (Amendment) Rules, 2010.

Certificate of tax collected at source under section 206C(5).

37D. (1) The certificate of collection of tax at source under sub-section (5) of section 206C to be furnished by the collector shall be in Form 27D.

(2) The certificate referred to in sub-rule (1) shall specify:-

- (a) valid permanent account number (PAN) of the collectee;
- (b) valid tax deduction and collection account number (TAN) of the collector;
- (c) (i) book identification number or numbers where deposit of tax collected is without production of challan in case of an office of the Government;
(ii) challan identification number or numbers in case of payment through bank;
- (d) receipt number of the relevant quarterly statement of tax collected at source which is furnished in accordance with the provisions of rule 31AA.

(3) The certificate in the Form No. 27D referred to in sub-rule (1) shall be furnished to the collectee within fifteen days from the due date for furnishing the statement of tax collected at source specified under sub-rule (2) of rule 31AA.

(4) The collector may issue a duplicate certificate in Form No. 27D if the collectee has lost the original certificate so issued and makes a request for issuance of a duplicate certificate and such duplicate certificate is certified as duplicate by the collector.

(5) Where a certificate is to be furnished for tax collected before the 1st day of April, 2010, it shall be furnished in the Form in accordance with the provisions of the rules as they stood immediately before their substitution by the Income-tax (Amendment) Rules, 2010.”;

(d) in Appendix-II,-

(i) for Form. No. 16 and Form No.16A, the following Forms shall be substituted, namely:-

“FORM NO.16	
[See rule 31(1)(a)]	
PART A	
Certificate under section 203 of the Income-tax Act, 1961 for Tax deducted at source on Salary	
Name and address of the Employer	Name and Designation of the Employee

PAN of the Deductor	TAN of the Deductor	PAN of the Employee	
CIT(TDS)		Assessment Year	Period
Address.....			From
City.....Pin code.....			To
Summary of tax deducted at source			
Quarter	Receipt Numbers of original statements of TDS under sub-section (3) of section 200.	Amount of tax deducted in respect of the employee	Amount of tax deposited/remitted in respect of the employee
Quarter 1			
Quarter 2			
Quarter 3			
Quarter 4			
Total			
PART B (Refer Note 1)			
Details of Salary paid and any other income and tax deducted			
1	Gross Salary	Rs	
	(a) Salary as per provisions contained in sec.17(1)	Rs	
	(b) Value of perquisites u/s 17(2) (as per Form No.12BB, wherever applicable)	Rs	
	(c) Profits in lieu of salary under section 17(3)(as per Form No.12BB, wherever applicable)	Rs.	
	(d) Total		Rs
2	Less: Allowance to the extent exempt u/s 10		
	Allowance	Rs.	
			Rs
			Rs
3	Balance(1-2)		Rs
4	Deductions :		
	(a) Entertainment allowance	Rs.	
	(b) Tax on employment	Rs.	
5	Aggregate of 4(a) and (b)		Rs
6	Income chargeable under the head 'salaries' (3-5)		Rs
7	Add: Any other income reported by the employee		Rs

	Income	Rs.		
8	Gross total income (6+7)			Rs
9	Deductions under Chapter VIA (A) sections 80C, 80CCC and 80CCD			
	(a) section 80C		Gross Amount	Deductible amount
	(i)		Rs	
	(ii)		Rs	
	(iii)		Rs	
	(iv)		Rs	
	(v)			
	(vi)			
	(vii)		Rs.	Rs.
	(b) section 80CCC		Rs.	Rs.
	(c) Section 80CCD			
	Note: 1. Aggregate amount deductible under section 80C shall not exceed one lakh rupees. 2. Aggregate amount deductible under the three sections, i.e., 80C, 80CCC and 80CCD shall not exceed one lakh rupees.			
	(B) Other sections (e.g. 80E, 80G etc.) under Chapter VI-A.			
	(i) section.....	Gross amount	Qualifying amount	Deductible amount
	(ii) section.....	Rs.	Rs.	Rs.
	(iii) section.....	Rs.	Rs.	Rs.
	(iv) section.....	Rs.	Rs.	Rs.
	(v) section.....	Rs.	Rs.	Rs.
10	Aggregate of deductible amount under Chapter VIA			Rs
11	Total Income (8-10)			Rs
12	Tax on total income			Rs
13	Education cess @ 3% (on tax computed at S. No. 12)			Rs.
14	Tax Payable (12+13)			Rs.
15	Less: Relief under section 89 (attach details)			Rs

	(Rs.)	BSR Code of the Bank Branch								Date on which tax deposited (dd/mm/yyyy)								Challan Serial Number			
Total																					
Verification																					
I,, son/daughter ofworking 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, TDS statements, TDS deposited and other available records.																					
Place																					
Date		Signature of person responsible for deduction of tax																			
Designation:		Full Name:																			

Notes:

1. Government deductors to fill information in item I if tax is paid without production of an income-tax challan and in item II if tax is paid accompanied by an income-tax challan.
2. Non-Government deductors to fill information in item II.
3. In item I and II, in the column for TDS, give total amount for TDS, Surcharge (if applicable) and education cess.
4. The deductor shall furnish the address of the Commissioner of Income-tax (TDS) having jurisdiction as regards TDS statements of the assessee.
5. This Form shall be applicable only in respect of tax deducted on or after 1st day of April, 2010.”;

(ii) after Form No. 24, the following Form shall be inserted, namely:-

(iii) for Form No. 27D, the following Form shall be substituted, namely:-

“FORM NO.27D	
[See rule 37D]	
Certificate under section 206C of the Income-tax Act, 1961 for Tax collected at source	
Name and address of the Collector	Name and address of the Collectee

PAN of the Collector		TAN of the Collector		PAN of the Collectee													
CIT(TDS)		Assessment Year		Period													
Address.....				From					To								
City.....Pin code.....																	
Summary of receipt																	
Amount received/debited				Nature of receipt				Date of receipt/debit									
Summary of tax collected at source																	
Quarter		Receipt Number of original quarterly statements of TCS under proviso to sub-section (3) of section 206C				Amount of tax collected in respect of the collectee				Amount of tax deposited/remitted in respect of the collectee							
I. DETAILS OF TAX COLLECTED AND DEPOSITED IN THE CENTRAL GOVERNMENT ACCOUNT THROUGH BOOK ENTRY (The Collector to provide payment wise details of tax collected and deposited with respect to the collectee)																	
S. No.	Tax Deposited in respect of the collectee (Rs.)	Book identification number (BIN)															
		BAMS Number given by PAO/CDDO/TO				DDO Sequence Number in the Book Adjustment Mini Statement				Date on which tax deposited (dd/mm/yyyy)							
Total																	
II. DETAILS OF TAX COLLECTED AND DEPOSITED IN THE CENTRAL GOVERNMENT ACCOUNT THROUGH CHALLAN (The Collector to provide payment wise details of tax collected and deposited with respect to the collectee)																	
S. No.	Tax Deposited in respect of the collectee (Rs.)	Challan identification number (CIN)															
		BSR Code of the Bank Branch				Date on which tax deposited (dd/mm/yyyy)				Challan Serial Number							
Total																	
Verification																	

I,, son/daughter ofworking in the capacity of
(designation) do hereby certify that a sum of Rs.....[Rs.(in words)] has been collected at source 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, TCS statements, TCS deposited and other available records.

Place		
Date		Signature of person responsible for collection of tax
Designation:		Full Name:

Notes:

1. Government collectors to fill information in item **I** if tax is paid without production of an income-tax challan and in item **II** if tax is paid accompanied by an income-tax challan.
2. Non-Government collectors to fill information in item **II**.
3. In item I and II, in the column for TCS, give total amount for TCS, Surcharge (if applicable) and education cess.
4. The collector shall furnish the address of the Commissioner of Income-tax (TDS) having jurisdiction as regards TCS statements of the assessee.
5. This Form shall be applicable only in respect of tax collected on or after 1st day of April, 2010.”.