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GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
(CENTRAL BOARD OF DIRECT TAXES)

New Delhi, the 31st May, 2013

NOTIFICATION
INCOME-TAX

S.O.1404(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 (Fifth Amendment) Rules, 2013.
(2) They shall come into force on the date of their publication in the Official Gazette.
2. In the Income-tax Rules, 1962, (hereinafter referred to as the said rules) in rule 30,—
 - (a) after sub-rule (2), the following sub-rule shall be inserted, namely:—

“(2A) Notwithstanding anything contained in sub-rule (1) or sub-rule (2), any sum deducted under section 194-IA shall be paid to the credit of the Central Government within a period of seven days from the end of the month in which the deduction is made and shall be accompanied by a challan-cum-statement in Form No.26QB.”;
 - (b) after sub-rule (6), the following sub-rule shall be inserted, namely:—

“(6A) Where tax deducted is to be deposited accompanied by a challan-cum-statement in Form No.26QB, the amount of tax so deducted shall be deposited to the credit of the Central Government by remitting it electronically within the time specified in sub-rule (2A) into the Reserve Bank of India or the State Bank of India or any authorised bank.”;
 - (c) after sub-rule (7), the following sub-rules shall be inserted, namely:—

“(7A) The Director General of Income-tax (Systems) shall specify the procedure, formats and standards for the purposes of remitting the amount electronically to the Reserve Bank of India or the State Bank of India or any authorised bank and shall be responsible for the day-to-day administration in relation to the remitting of the amount electronically in the manner so specified.”;
3. In rule 31 of the said rules,—
 - (a) after sub-rule (3), the following sub-rule shall be inserted, namely:—

“(3A) Notwithstanding anything contained in sub-rule (1) or sub-rule (2) or sub-rule (3), every person responsible for deduction of tax under section 194-IA shall furnish the certificate of deduction of tax at source in Form No.16B to the payee within fifteen days from the due date for furnishing the challan-cum-statement in Form No.26QB under rule 31A after generating and downloading the same from the web portal specified by the Director General of Income-tax (System) or the person authorised by him.”;

(b) after sub-rule (6), the following sub-rule shall be inserted, namely:—

“(6A) The Director General of Income-tax (Systems) shall specify the procedure, formats and standards for the purposes of generation and download of certificates and shall be responsible for the day-to-day administration in relation to the generation and download of certificates from the web portal specified by him or the person authorised by him.”;

4. In rule 31A of the said rules, after sub-rule (4), the following sub-rule shall be inserted, namely:—

“(4A) Notwithstanding anything contained in sub-rule (1) or sub-rule (2) or sub-rule (3) or sub-rule (4), every person responsible for deduction of tax under section 194-IA shall furnish to the Director General of Income-tax (System) or the person authorised by the Director General of Income-tax (System) a challan-cum-statement in Form No.26QB electronically in accordance with the procedures, formats and standards specified under sub-rule (5) within seven days from the end of the month in which the deduction is made.”;

5. In Appendix-II of the said rules,—

(a) after Form No.16AA, the following Form shall be inserted, namely:—

“FORM NO.16B				
[See rule 31(3A)]				
Certificate under section 203 of the Income-tax Act, 1961 for tax deducted at source				
Certificate No.			Last updated on	
Name and address of the Deductor (Transferee/Payer/Buyer)			Name and address of the Deductee (Transferor/Payee/Seller)	
PAN of the Deductor		PAN of the Deductee		Financial Year of deduction
Summary of Transaction (s)				
S. No.	Unique Acknowledgement Number	Amount Paid/Credited	Date of payment/credit (dd/mm/yyyy)	Amount of tax deducted and deposited in respect of the deductee
Total (Rs.)				
DETAILS OF TAX DEPOSITED TO THE CREDIT OF THE CENTRAL GOVERNMENT FOR WHICH CREDIT IS TO BE GIVEN TO THE DEDUCTEE				
S. No.	Amount of tax deposited in respect of deductee (Rs.)	Challan Identification number (CIN)		
		BSR Code of the Bank Branch	Date on which tax deposited (dd/mm/yyyy)	Challan Serial Number
1.				
2.				
Total (Rs.)				
Verification				
<p>I,....., son/daughter of 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, challan-cum-statement of deduction of tax, TDS deposited and other available records.</p>				
Place			(Signature of person responsible for deduction of tax)	
Date			Full Name:”;	

Notes :

1. Salary includes wages, annuity, pension, gratuity [other than exempted under section 10 (10)], fees, commission, bonus, repayment of amount deposited under the Additional Emoluments (Compulsory Deposit) Act, 1974, perquisites, profits in lieu of or in addition to any salary or wages including payments made at or in connection with termination of employment, advance of salary, any payment received in respect of any period of leave not availed [other than exempted under section 10 (10AA)], any annual accretion to the balance of the account in a recognised provident fund chargeable to tax in accordance with rule 6 of Part A of the Fourth Schedule of the Income-tax Act, 1961, any sums deemed to be income received by the employee in accordance with sub-rule (4) of rule 11 of Part A of the Fourth Schedule of the Income-tax Act, 1961, any contribution made by the Central Government to the account of the employee under a pension scheme referred to in section 80CCD or any other sums chargeable to income-tax under the head 'Salaries'.

2. Where an employer deducts from the emoluments paid to an employee or pays on his behalf any contributions of that employee to any approved superannuation fund, all such deductions or payments should be included in the statement. ”;

(c) after Form No.26QAA, the following Form shall be inserted, namely:—

"Form No.26QB

[See section 194-IA, rule 30 and rule 31A]

Challan –cum – statement of deduction of tax under section 194-IA

Financial Year		-		Major Head Code*				Minor Head Code*			
Permanent Account Number (PAN) of Transferee/ Payer/ Buyer											
Category of PAN*						Status of PAN*					
Full Name of Transferee/ Payer/ Buyer*											
Complete Address of Transferee/Payer/Buyer											
											PIN
Mobile No.				Email ID							
Whether more than one transferee/payer/buyer (Yes/No)											
Permanent Account Number (PAN) of Transferor/ Payee/ Seller											
Category of PAN*						Status of PAN*					
Full Name of Transferor/ Payee/ Seller											
Complete Address of Transferor/Payee/Seller											
											PIN
Mobile No.				Email ID							
Whether more than one transferor/payee/seller (Yes/No)											
Complete Address of Property transferred											
											PIN
Date of Agreement /Booking**				Total Value of Consideration (Amount in Rs.)				Payment in installment or lump-sum			
Amount Paid/Credited (in Rs.)				Date of payment/credit**		Rate at which deducted		Amount of tax deducted at source		Date of Deduction**	
Date of Deposit**				Mode of payment				<input type="checkbox"/> Simultaneous e-tax payment <input type="checkbox"/> e-tax payment on subsequent date			
Details of Payment of Tax Deducted at Source (Amount in Rs.)											
TDS (Income Tax)(Credit of tax to the deductee shall be given for this amount)											
Interest											
Fee											
Total payment											
Total Payment in Words (in Rs.)											
Crores		Lakhs		Thousands		Hundreds		Tens		Units	
Unique Acknowledgement no. (generated by TIN)											

* To be updated automatically

** In dd/mm/yyyy format."

[Notification No. 39/2013, F.No.133/23/2013-SO(TPL)(Pt.)]

**RAJESH KUMAR BHOOT
DIRECTOR (TPL-III)**

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. 1393(E), dated the 30th May, 2013.