2	0.	घटाएं : धारा 192(2ख) के उपबंध के अधीन प्रस्तुत किए गए		रुपए
		प्ररूप संख्या 12खकक के अनुसार स्रोत पर संग्रहित कर		
2	1.	सकल संदेय कर (17-18-19-20)		रुपए";

घ. प्ररूप 24थ में, उपाबंध 2 की सारणी में,–

- (i) स्तंभ (388) में, "या कटौतीकर्ता (ओं)" शब्द और कोष्ठकों का लोप किया जाएगा ;
- (ii) स्तंभ (388) के पश्चात्, निम्नलिखित स्तंभ अंत:स्थापित किया जाएगा, अर्थात्:-

"(388) से भिन्न, स्रोत पर कटौती किए गए अन्य कर या स्रोत पर संग्रहित कर की धारा					
192(2ख) के अनुसार रिपोर्ट की गई रकम					
(388क)";					

- (iii) स्तंभ (389) में,-
  - "कटौती" शब्द के पश्चात्, "/संग्रहित" शब्द अंत:स्थापित किया जाएगा ;
  - II. "388" अंक के पश्चात्, "+388क" अंक और अक्षर अंत:स्थापित किए जाएंगे ।

[सं. 112/2024/फा. सं. 370142/19/2024-टीपीएल]

खुशबू लाठर, अवर सचिव

**टिप्पण :** मूल नियम, भारत के राजपत्र, असाधारण, भाग II, खंड 3, उपखंड (ii) में अधिसूचना सं. का.आ. 969(अ) तारीख 26 मार्च, 1962 द्वारा प्रकाशित किए गए थे और उनका अंतिम संशोधन अधिसूचना सं. सा.का.नि. 638(अ) तारीख 15 अक्तूबर, 2024 द्वारा किया गया ।

## MINISTRY OF FINANCE

## (Department of Revenue)

## (CENTRAL BOARD OF DIRECT TAXES)

# NOTIFICATION

New Delhi, the 15th October, 2024

**G.S.R. 639(E).**— In exercise of the powers conferred by section 295 read with section 192 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 (Eighth Amendment) Rules, 2024.

(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 21AA,
  - (i) in the marginal heading, for the word, figures and brackets "section 89(1)", the word and figures "section 89" shall be substituted;

- (ii) for the words, brackets and figures "sub-section (1) of section 89", the word and figures "section 89" shall be substituted;
- (b) for rule 26B, the following rule shall be substituted, namely :-

"26B. Statement of particulars of income under heads of income other than "Salaries" or details of tax deducted at source or tax collected at source.— The assessee may submit to the person responsible for making payment under sub-section (1) of section 192, the details of —

- (a) any income chargeable under any head of income other than 'Salaries' received in the same financial year; or
- (b) any tax deducted at source or tax collected at source under the provisions of Part B or Part BB of Chapter XVII, for the same financial year; or
- (c) loss, if any, under the head "Income from house property" in the same financial year,

in Form No. 12BAA, for the purpose of computing the tax deduction at source under sub-section (1) of section 192.";

- (c) in Appendix II,---
  - (A) in Form No. 10E, -
    - (i) in the heading, for the word, figures and brackets "section 89(1)", the word and figures "section 89" shall be substituted;
    - (ii) in Annexure I, against serial number 8, for the word, figures and brackets "section 89(1)", the word and figures "section 89" shall be substituted;
    - (iii) in Annexure II, against serial number 12, for the word, figures and brackets "section 89(1)", the word and figures "section 89" shall be substituted;
    - (iv) in Annexure IIA, against serial number 12, for the word, figures and brackets "section 89(1)", the word and figures "section 89" shall be substituted;
    - (v) in Annexure III, against serial number 12, for the word, figures and brackets "section 89(1)", the word and figures "section 89" shall be substituted;
    - (vi) in Annexure IV, against serial number 12, for the word, figures and brackets "section 89(1)", the word and figures "section 89" shall be substituted;
  - (B) after Form No. 12BA, the following Form shall be inserted, namely -

## "FORM NO. 12BAA

### [See rule 26B]

#### Statement showing particulars for the purposes of sub-section (2B) of section 192

- 1. Name and address of the employee:
- 2. [Permanent Account Number or Aadhaar Number] of the employee:
- **3.** Financial year:

<i>o</i> .	Particulars							
)	(2) Details of other Tax Deducted at Source –							
l.								
	Section under which tax deducted at source	Name of deductor	Address of Deductor	TAN of deductor	Amount of tax deducted	Amount of income received/	Any other relevant details	
					(Rs.)	credited		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	

	Section under which tax collected at source	Name of collector	Address of collector	TAN of collector	Amount of tax collected (Rs.)	Any other relevant details
	(a)	(b)	(c)	(d)	(e)	(f)
3.	Loss under the head "Income f	from house prope	erty"			

### Verification

I, ..... son/daughter of ...... do hereby certify that the information given above is complete and correct.

.....

Place ..... Date ..... Designation .....

(Signature of the employee) Full Name:.....";

(C) in Form No. 16, in Part B (Annexure-I), in the table, for the row numbered 19 and the entries relating thereto, the following shall be substituted, namely :---

"19.	Less: Tax deducted at source as per Form No. 12BAA submitted under provisions of section 192(2B)		Rs.
20.	Less: Tax collected at source as per Form No. 12BAA submitted under provisions of section 192(2B)		Rs.
21.	Net tax payable (17-18-19-20)		Rs.";

(D) in Form No. 24Q, in Annexure II, in the table,-

(i) in column (388), the words and brackets "or deductor(s)" shall be omitted;

(ii) after column (388), the following column shall be inserted, namely:-

"Amount reported as per section 192(2B), of other tax deducted at source or tax collected at
source, other than (388)
(388A)";

(iii) in column (389), -

(I) after the word "deducted", the word "/collected" shall be inserted;

(II) after the figures "388", the figures and letter "+388A" shall be inserted.

[No. 112/2024/F. No. 370142/19/2024-TPL]

KHUSHBOO LATHER, Under Secy.

Note : The principal rules were published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii) *vide* notification number S.O. 969 (E), dated the 26th March, 1962 and were last amended *vide* notification number G.S.R 638 (E), dated the 15<sup>th</sup> October, 2024.