NOTIFICATION NO

31/2009, Dated: March 25, 2009

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 (8th Amendment) Rules, 2009.**

(2) They shall come into force on the **1st day of April, 2009.**

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

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

"Time and mode of payment to Government account of tax deducted at source or tax paid under Chapter XVII-B

30.(1) All sums deducted in accordance with the provisions of Chapter XVII-B shall be paid to the credit of the Central Government-

(a) within two months from the end of the month in which the amount is credited by the payer to the account of the payee if the crediting is on the date up to which the accounts of the payer are made; and

(b) in any other case, within one week from the end of the month in which the-

(i) deduction is made; or

(ii) income-tax is due under sub-section (1A) of section 192.

(2) Notwithstanding anything contained in sub-rule (1), the Assessing Officer may permit, in special cases,-

(a) quarterly payment of the amount on June 15, September 15, December 15 and March 15 if the amount is deducted from any income chargeable under the head "Salaries"; and

(b) quarterly payment of the amount on July 15, October 15, January 15 and April 15 if the amount is deducted from any income by way of-

(i) interest, other than interest on securities;

(ii) insurance commission; or

(iii) commission or brokerage referred to in section 194H.

(3) No permission under sub-rule (2) shall be granted without the prior approval of the Joint Commissioner.

(4) The person responsible for making deduction, or payment of tax, under Chapter XVII-B shall, within the time specified in sub-rule (1), or sub-rule (2),-

(a) electronically furnish an income-tax challan in Form No.17; and

(b) pay the amount so deducted to the credit of the Central Government by electronically remitting it into the Reserve Bank of India, State Bank of India or any authorised bank.

(5) For the purposes of this rule, the amount shall be construed as electronically remitted to the Reserve Bank of India or of the State Bank of India or of 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) credit or debit card.

Certificate of tax deducted at source or tax paid under sub-section (1A) of section 192

31.(1) The certificate of deduction of tax at source or, the certificate of payment of tax by the employer on behalf of the employee, under section 203 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 be furnished to the deductee-

(a) within one week after the date on which the sum of tax deducted at source is paid to the credit of the Central Government if the payment in respect of which the tax so deducted is by way of crediting on the date upto which the accounts of the deductor are made;

(b) within one month from the end of the financial year in which the payment is made to the deductee if-

(i) the deduction of tax is made under sub-section (1) of section 192;

(ii) the certificate relates to payment of tax by the employer on behalf of the employee under section (1A) of section 192;

(iii) the deduction of tax is made under section 194D; or

(iv) more than one certificate is required to be furnished to a deductee for deductions of income-tax made during a financial year and the deductee has requested for issue of a consolidated certificate in respect of such deductions;

(c) within fourteen days from the date of payment of income-tax if the payment is made quarterly under sub-rule (2) of rule 30;

(d) within one month from the end of the month in which the deduction of tax at source is made, in all other cases.

(3) The deductor may issue a duplicate certificate in Form No.16 or Form No.16A, as the case may be, 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.

(4) The Assessing Officer, before giving credit for the tax deducted at source on the basis of duplicate certificate referred to in sub-rule (3), shall-

(a) obtain an Indemnity Bond from the deductee; and

(b) get the payment certified by the Assessing Officer designated in this behalf by the Chief Commissioner or the Commissioner.

Quarterly statement of deduction of tax or collection of tax

31A.(1) Every person who has been allotted a tax deduction and collection account number under section 203A shall deliver, or cause to be delivered the following quarterly statements; namely:-

(a) the TDS Compliance Statement in Form No.24C;

(b) the Quarterly Statement of deduction of tax under section 192 in Form No.24Q;

(c) the Quarterly Statement of deduction of tax under sections 193 to 196D in-

(i) Form No.27Q in respect of the deductee other than a company, being a non-resident or resident but not ordinarily resident, or the deductee being a foreign company; and

(ii) Form No.26Q in respect of all other deductees; and

(d) the Quarterly Statement for collection of tax under section 206C in Form No.27EQ.

(2) Every person, who is required to deliver, or cause to be delivered, under sub-rule (1), the statements referred to therein, shall deliver, or cause to be delivered, such statements electronically to the Director General of Income Tax (Systems) or the person authorised by the Director General of Income Tax (Systems).

(3) The statement in Form No.24C referred to in sub-rule (1), shall be delivered, or caused to be delivered, on or before the 15th July, the 15th October, the 15th January in respect of the first three quarters of the financial year, respectively, and on or before the 15th June following the last quarter of the financial year.

(4) The statements in Form No.24Q, Form No.26Q, Form No.27Q and Form No.27EQ referred to in sub-rule (1), shall be delivered, or caused to be delivered, on or before the 15th June following the financial year.";

(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 Chapter XVII-BB

37CA. (1) All sums collected in accordance with the provisions of Chapter XVII-BB shall be paid to the credit of the Central Government within one week from the end of the month in which the collection is made.

(2) The person responsible for making collection under Chapter XVII-BB shall, within the time specified in sub-rule (1),-

(a) electronically furnish an income-tax challan in Form No.17; and

(b) pay the amount so collected to the credit of the Central Government by electronically remitting it into the Reserve Bank of India, State Bank of India or any authorised bank.

(3) For the purposes of this rule, the amount shall be construed as electronically remitted to the Reserve Bank of India or of the State Bank of India or of 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) credit or debit card.

Certificate of tax collected at source

37D. (1) The certificate of collection of tax at source under sub-section (5) of section 206C shall be in Form No.27D.

(2) The certificate referred to in sub-rule (1), shall be furnished to the deductee within one month from the end of the month in which the amount is debited to the account of the buyer or licensee or lessee or payment is received from the buyer or licensee or lessee, as the case may be.

(3) The person responsible for collecting tax at source may issue a duplicate certificate in Form No.27D, if the buyer or licensee or lessee 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 person responsible for collecting tax at source.

(4) The Assessing Officer, before giving credit for the tax collected at source on the basis of duplicate certificate referred to in sub-rule (3), shall-

(a) obtain an Indemnity Bond from the buyer or licensee or lessee; and

(b) get the payment certified by the Assessing Officer designated in this behalf by the Chief Commissioner or the Commissioner.";

(d) for Form No.16, Form No.16A and Form No.16AA, the following forms shall be substituted, namely:-

FORM NO.16
[See rule 31(1)(a)]

Certificate under section 203 of the Income-tax Act, 1961 for Tax deducted at source on Salary

Financial year		TDS Certificate number#	
Whether Original/Duplicate/Amended	If Amended give Previous TDS Certificate number		
TAN of Deductor		Name of Deductor	
PAN of Deductee		Name of Deductee	
TDS Unique Transaction Number (UTN) as provided by Income Tax Department	**Whether PAN uploaded was validated by Income Tax Department? (Y/N)**	**Gross Amount Paid/ Collected**	**TDS/TCS Amount**
Gross amount of TDS/TCS			
Total TDS amount where PAN was found valid by Income Tax Department*			

Details of Salary paid and any other income and tax deducted

1.		Gross Salary				
	(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		Rs		
				Rs		
				Rs	Rs	
3.		Balance (1-2)			Rs	
4.		Deductions :				
	(a)	Standard deduction	Rs			
	(b)	Entertainment allowance	Rs			
	(c)	Tax on employment	Rs			
5.		Aggregate of 4(a) to (c)		Rs		
6.		Income chargeable under the head 'salaries' (3-5)				Rs
7.		Add: Any other income reported by the employee		Rs		
				Rs		
				Rs		Rs
8.		Gross total income (6-7)				Rs
9.		Deductions under Chapter VIA				
			Gross Amount	Qualifying Amount	Deductible Amount	
	(a)		Rs	Rs	Rs	
	(b)		Rs	Rs	Rs	
	(c)		Rs	Rs	Rs	
	(d)		Rs	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.	Rebate relief under Chapter VIII			
	I. Under section 88 (please specify)			
	Gross Amount	Qualifying Amount	Tax rebate/ relief	
	(a) Rs	Rs		
	(b) Rs	Rs		
	(c) Rs	Rs		
	(d) Rs	Rs		
	(e) Rs	Rs		
	(f) Total [(a) to (e)] Rs	Rs		

	II. (a) Under section 88B		Rs	
	(b) Under section 88C		Rs	
	III. Under section 89 (attach details)		Rs	
14.	Aggregate of tax rebates and relief at 13 above [I(f) + II(a) + II(b) + III]			Rs
15.	Tax payable (12-14) and surcharge thereon			Rs
16.	Less: Tax deducted at source			Rs
17.	Tax payable/refundable (15-16)			Rs

I ____________________, son/daughter of ____________________ working in the capacity of ____________________ (designation) do hereby certify that a sum of Rs. ______________ [Rupees ____________________ (in words)], has been deducted at source and paid to the credit of the Central Government. I further certify that the information given above is true and correct based on the books of accounts, documents and other available records.

Place	
Date	Signature of person responsible for deduction of tax
Designation	Full Name

#TDS certificate number is an internal reference number to be given by the Deductor (optional)

FORM NO.16A

[See rule 31(1)(b)]

Certificate under section 203 or 206C the Income-tax Act, 1961 for Tax deducted/collected at source			
Financial year		TDS Certificate number#	
Whether Original/Duplicate/ Amended	If Amended give Previous TDS Certificate number		
TAN of Deductor		Name of Deductor	
PAN of Deductee		Name of Deductee	
TDS Unique Transaction Number (UTN) as provided by Income Tax Department	**Whether PAN uploaded was validated by Income Tax Department? (Y/N)**	**Gross Amount Paid/Collected**	**TDS/TCS Amount**
Gross TDS/TCS amount			
Total TDS/TCs amount where PAN was found valid by Income Tax Department			

I ____________________, son/daughter of ____________________ working in the capacity of ____________________ (designation) do hereby certify that a sum of Rs. ______________ [Rupees ____________________ (in words)], has been deducted at source and paid to the credit of the Central Government. I further certify that the information given above is true and correct based on the books of accounts, documents and other available records.

Place	
Date	Signature of person responsible for deduction of tax
Designation	Full Name

#TDS certificate number is an internal reference number to be given by the Deductor (optional)

FORM NO.	17	**INDIAN INCOME TAX CHALLAN FOR PAYMENT OF TDS and TCS** [See rule 30(4)(a) or Rule 37CA(2)(a)]	**Financial Year in which tax deducted or collected at source**

TAN	Date of deposit(DD/MM/YYYY)	PAN
	- -	

Challan Identification Number (CIN)	BSR Code	Date (DD/MM/YYYY)	Serial Number

Transaction Reference Number	

Full Name		
Complete Address with City & State		
Email Address		PIN
Phone Number (with STD Code)		
Mobile No.		

Details of payment						
Total amount of TDS & TCS payable (in figures)						
Total Amount of TDS & TCS payable (in words)	Crores	Lakhs	Thousands	Hundreds	Tens	Units
Paid by debit to account (Account No. of the deductor)				Date of debit	- -	
Name of the Bank in which payment is made						

Details of TDS/TCS from deductees (if the number of records exceeds 10 then upload deductee file)				Upload deductee file
Unique Transaction Number	PAN of deductee	PAN valid (Y/N)	Name of deductee	TDS/TCS Amount (including surcharge and education cess)
			Total TDS/TCS	
			Interest	
			Penalty	
			Others	
			Total of the above amounts	

(e) after Form 24, the following form shall be inserted, namely:-

FORM NO.	24C	TDS AND TCS COMPLIANCE STATEMENT [See rule 31a(1)(a)	Financial Year -

PERSONAL INFORMATION	Name		TAN
	Flat/Door/Block No.	Name Of Premises/Building Village	TAN of Head office or taxable entity
	Road/Street/Post Office	Area/Locality	Quarter (First/Second/Third/ Fourth)
	Town/City/District	State	Pin code
	Email Address		(STD code)-Phone Number ( )
ILING STATUS	Designation of TDS Assessing Officer *(Ward/Circle)*		
	Whether Original or Revised return? *(Tick)* √	☐ Original	☐ Revised
	If revised, enter Ack No and Date of filing of original Return *(DD/MM/YYYY)*		
	Residential Status *(Tick)* √	☐ Resident	☐ Non-Resident

F | Is there any transaction of the nature specified in SCH COM-1 below ☐ Yes *(Enter details in Schedule COM)* ☐ No *(Nil Return)*

SCH COM-1 Details of TDS compliance in the month of __ __/ __ __ __ __

Tax deducted or collected at source	Section	Nature of payment	Total Expense or Capital outgo under the section	Total Amount on which TDS/TCS was liable or eligible to be deducted or collected out of (3)	Total Amount on which tax was deducted or collected at prescribed rate out of (4)	Amount of tax deducted or collected on (5)	Total Amount on which tax was deducted or collected at less than prescribed rate out of (6)	Amount of tax deducted or collected on (7)	Total Amount =(6)+(8)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	192	Salaries to Govt. employees							
	192	Salaries to non-Govt. employees							
	193	Interest on securities							
	194	Dividend							
	194A	Interest other than interest on securities							
	194B	Winnings from lotteries and crossword puzzles							
	194BB	Winnings from horse race							
	194C	Payment of contractors and sub-contractors							
	194D	Insurance Commission							
	194E	Payments to non-resident sportsmen/ Sport Associations							
	194EE	Payments in respect of deposits under National Savings Schemes							
	194F	Payments on account of re-purchase of units by Mutual Funds or UTI							
	194G	Commission, prize, etc., on sale of lottery tickets							
	194H	Commission or brokerage							
	194I	Rent							
	194J	Fees for professional or technical services							
	194K	Income payable to a resident assessee in respect of units of a specified Mutual Fund or of the units of the UTI							
	194LA	Payment of compensation on acquisition of certain immovable property							

Tax deducted or collected at source	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	195	Other sums payable to a non-resident							
	196A	Income in respect of units of non-residents							
	196B	Payments in respect of units to an offshore fund							
	196C	Income from foreign currency bonds or shares of Indian company payable to non-resident							
	196D	Income of foreign institutional investors from securities							
	206C	Collection at source from alcoholic liquor for human consumption							
	206C	Collection at source from timber obtained under forest lease							
	206C	Collection at source from timber obtained by any mode other than a forest lease							
	206C	Collection at source from any other forest produce (not being Tendu leaves)							
	206C	Collection at source for scrap							
	206C	Collection at source from contractors or licensee or lease relating to parking lots							
	206C	Collection at source from contractors or licensee or lease relating to mine or quarry							

206C	Collection at source from Tendu leaves							
Total tax deducted or collected at source								
Interest								
Penalty								
Others								
Grand Total								

NOTE ► *Enter the details of receipts, expenses and capital outgo and corresponding TDS and TCS amounts, section wise. The total of TDS and TCS in Col.9 should match total of TDS and TCS deposited into the account of Central Government.*

SCH COM-2 Details of TDS compliance in the month of __ __/ __ __ __ __

Tax deducted or collected at source

Section	Nature of payment	Total Expense or Capital outgo under the section	Total Amount on which TDS/TCS was liable or eligible to be deducted or collected out of (3)	Total Amount on which tax was deducted or collected at prescribed rate out of (4)	Amount of tax deducted or collected on (5)	Total Amount on which tax was deducted or collected at less than prescribed rate out of (6)	Amount of tax deducted or collected on (7)	Total Amount =(6)+(8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
192	Salaries to Govt. employees							
192	Salaries to non-Govt. employees							
193	Interest on securities							
194	Dividend							
194A	Interest other than interest on securities							
194B	Winnings from lotteries and crossword puzzles							
194BB	Winnings from horse race							
194C	Payment of contractors and sub-contractors							
194D	Insurance Commission							
194E	Payments to non-resident sportsmen/ Sport Associations							
194EE	Payments in respect of deposits under National Savings Schemes							
194F	Payments on account of re-purchase of units by Mutual Funds or UTI							
194G	Commission, prize, etc., on sale of lottery tickets							
194H	Commission or brokerage							
194I	Rent							

d or collected at source

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
194BB	Winnings from horse race							
194C	Payment of contractors and sub-contractors							
194D	Insurance Commission							
194E	Payments to non-resident sportsmen/Sport Associations							
194EE	Payments in respect of deposits under National Savings Schemes							
194F	Payments on account of re-purchase of units by Mutual Funds or UTI							
194G	Commission, prize, etc., on sale of lottery tickets							
194H	Commission or brokerage							
194I	Rent							
194J	Fees for professional or technical services							
194K	Income payable to a resident assessee in respect of units of a specified Mutual Fund or of the units of the UTI							
194LA	Payment of compensation on acquisition of certain immovable property							
195	Other sums payable to a non-resident							
196A	Income in respect of units of non-residents							
196B	Payments in respect of units to an offshore fund							
196C	Income from foreign currency bonds or shares of Indian company payable to non-resident							
196D	Income of foreign							

Tax deducte		institutional investors from securities							
	206C	Collection at source from alcoholic liquor for human consumption							
	206C	Collection at source from timber obtained under forest lease							
	206C	Collection at source from timber obtained by any mode other than a forest lease							
	206C	Collection at source from any other forest produce (not being Tendu leaves)							
	206C	Collection at source for scrap							
	206C	Collection at source from contractors or licensee or lease relating to parking lots							
	206C	Collection at source from contractors or licensee or lease relating to mine or quarry							
	206C	Collection at source from Tendu leaves							
	Total tax deducted or collected at source								
	Interest								
	Penalty								
	Others								
	Grand Total								
	NOTE ▶	***Enter the details of receipts, expenses and capital outgo and corresponding TDS and TCS amounts, section wise. The total of TDS and TCS in Col.9 should match total of TDS and TCS deposited into the account of Central Government.***							

SCH PAY	**Details of payment of tax deducted or collected at source**		
	Sl.No.	**Challan Identification Number (CIN)**	**Amount**

Sr. No.	Deductee code (01-Company 02-Other than Company)	Unique Tran-saction Number (UTN)	PAN of the deductee	Name of the deductee	Date of payment/ credit	Amount paid/ credi-ted Rs.	Paid by book entry or other-wise	TDS	Sur-charge	Educa-tion Cess	Total Tax deducted (421+ 422+ 423) Rs.	Total Tax deposi-ted Rs.	Date of deduc-tion	Rate at which deduc-ted	Reason for non-deduction/ lower deduction*
414	415	429	416	417	418	419	420	421	422	423	424	425	426	427	428
1															
2															
3															
4															
5															
Total															

Verification

I, ..., hereby certify that all the particulars furnished above are correct and complete.

Place: Signature of person responsible for deducting tax at source................................

Date : Name and designation of person responsible for deducting tax at source ....

Note.- * Write "A" if "lower deduction" or "no deduction" is on account of a certificate under section 197.
Write "B" if no deduction is on account of declaration under section 197A.

(h) in Form 27Q-

(i) for the words, figures and letters "see sections 194E, 195, 196A, 196B, 196C, 196D and rules 31A and 37A", the words, figures, letters and brackets "see rule 31A(1)(c)(i)", shall be substituted;

(ii) for the Annexure, the following Annexure shall be substituted, namely:-

Annexure

Deductee-wise break-up of TDS

(Please use separate Annexure for each line item in the table at S. No. 4 of main Form 27Q)

Details of amounts paid/credited during the quarter ended .... (DD-MM-YYYY) and of tax deducted at source

Age code of the branch where tax is deposited	
Date on which tax deposited (dd-mm-yyyy)	
Challan Serial No.	
Heading under which payment made	
Total TDS to be allocated among deductees as in the vertical total of col.725	
Interest	
Others	
Total of the above	

Name of Deductor	
TAN	

Sr. No.	Deductee code (01-Company 02-Other than Company)	Unique Transaction Number (UTN)	PAN of the deductee	Name of the deductee	Date of payment/ Credit	Amount paid/ credited Rs.	Paid by book entry or otherwise	TDS	Surcharge	Education Cess	Total Tax deducted (721+ 722+ 723) Rs.	Total Tax deposited Rs.	Date of deduction	Rate at which deducted	Reason for non-deduction/ lowest deduction*
714	715	729	716	717	718	719	720	721	722	723	724	725	726	727	728
1															
2															
3															
4															
5															
Total															

Verification

I, ..., hereby certify that all the particulars furnished above are correct and complete.

Place: Signature of person responsible for deducting tax at source...............................

Date : Name and designation of person responsible for deducting tax at source ....

Note.-

* Write "A" if "lower deduction" or "no deduction" is on account of a certificate under section 197.
Write "B" if no deduction is on account of declaration under section 197A.
Write "G" if grossing up has been done.".

(i) in Form 27EQ-

(i) for the figure and letters "31AA", the figure and letter "31A" shall be substituted;

(ii) for the Annexure, the following Annexure shall be substituted, namely:-

Annexure
Party wise break-up of TCS

(Please use separate Annexure for each line - item in the table at S. No. 04 of main Form 27EQ)

Details of amounts paid/debited during the quarter ended .... (DD-MM-YYYY) and of tax colleted at source

BSR code of the branch where tax is deposited_
Date on which tax deposited (dd-mm-yyyy)
Challan Serial No.
Collection Code under which payment made[1]
Total TCS to be allocated among parties as in the vertical total of col.676
Interest
Others
Total of the above

Name of Collector
TAN

Sr. No.	Party code (01-Company 02-Other than Company)	Unique Transaction Number (UTN)	PAN of the party	Name of the party	Total value of the purchase(s)	Amount paid/ debited Rs.	Date of which amount paid/ debited	Paid by book entry or otherwise	TDS	Surcharge	Education Cess	Total Tax collec-ted (672+ 673+ 674) Rs.	Total Tax deposited Rs.	Date of collection	Rate at which collected	Reason for non-deduction/ lowest deduction[2]
664	665	680	666	667	668	669	670	671	672	673	674	675	676	677	678	679
1																
2																
3																
4																
5																
Total																

Verification

I, ..., hereby certify that all the particulars furnished above are correct and complete.

Place: Signature of person responsible for collecting tax at source...............................

Date : Name and designation of person responsible for collecting tax at source ....

Notes.- 1. Please write collection code A for Alcoholic liquor for human consumption, B for Timber obtained under a forest lease, C for Timber obtained by any mode other than under a forest lease, D for any other forest produce not being timber or tendu leaves, E for Scrap, F for Parking lot, G for Toll plaza, H for Mining and Quarrying.

2. Write "A" if "lower collection" is as per section 206(9).
Write "B" for any other reason, give details in separate sheet.

F.No.142/22/2008-TPL

(Vijay K. Jaiswal)
Under Secretary to the Government of India

Note:- The principal rules were published vide Notification No.S.O.969(E) dated the 26th March, 1962 and last amended by Incometax (6th Amendment) Rules, 2009 vide Notification S.No.740(E) dated 16.3.2009.
