

INCOME-TAX (SIXTH AMENDMENT) RULES, 2011 - AMENDMENT IN RULE 12

NOTIFICATION NO. 37/2011 [F. NO. 149/68/2011-SO (TPL)], DATED 1-7-2011

In exercise of the powers conferred by section 295, read with section 139 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 (Sixth Amendment) Rules, 2011.
- (2) They shall come into force from the date of its publication in the Official Gazette.
2. In the Income-tax Rules, 1962 in rule 12, in sub-rule (3), in the proviso, for clauses (a) and (aa) the following clause shall be substituted, namely :—

"(a) a firm required to furnish the return in Form ITR-5 or an individual or Hindu Undivided Family (HUF) required to furnish the return in Form ITR-4 and to whom provisions of section 44AB are applicable, shall furnish the return for assessment year 2011-12 and subsequent assessment years in the manner specified in clause (ii);"

RULE 12 OF INCOME TAX RULES

⁸⁹[**Return of income and return of fringe benefits.**

12. (1) The return of income required to be furnished under sub-section (1) or sub-section (3) or sub-section (4A) or sub-section (4B) or sub-section (4C) or sub-section (4D) of section 139 or clause (i) of sub-section (1) of section 142 or sub-section (1) of section 148 or section 153A ^{89a} [***] relating to the assessment year commencing ⁹⁰[on the 1st day of April, ⁹¹[2011]] shall,—

⁹²[(a) *in the case of a person being an individual where the total income includes income chargeable to income-tax, under the head,—*

- (i) *“Salaries” or income in the nature of family pension as defined in the Explanation to clause (iia) of section 57; or*
- (ii) *“Income from house property”, where assessee does not own more than one house property and does not have any brought forward loss under the head; or*
- (iii) *“Income from other sources”, except winnings from lottery or income from race horses,*

be in Form ^{92a}[SAHAJ] (ITR-1) and be verified in the manner indicated therein;]

- (b) *in the case of a person being an individual [not being an individual to whom clause (a) applies] or a Hindu undivided family where the total income does not include any income chargeable to income-tax under the head “Profits or gains of business or profession”, be in Form No. ITR-2 and be verified in the manner indicated therein;*
- (c) *in the case of a person being an individual or a Hindu undivided family who is a partner in a firm and where income chargeable to income-tax under the head “Profits or gains of business or profession” does not include any income except the income by way of any interest, salary, bonus, commission or remuneration, by whatever name*

E Filing Consultants (India) Pvt Limited

called, due to, or received by him from such firm, be in Form No. ITR-3 and be verified in the manner indicated therein;

^{92b}[(ca) *in the case of a person being an individual or a Hindu undivided family deriving business income and such income is computed in accordance with special provisions referred to in section 44AD and section 44AE of the Act for computation of business income, be in Form SUGAM (ITR-4S) and be verified in the manner indicated therein;*]

(d) in the case of a person being an individual or a Hindu undivided family other than the individual or Hindu undivided family referred to in clause (a) or clause (b) or clause (c) ^{92b}[or clause (ca)] and deriving income from a proprietary business or profession, be in Form No. ITR-4 and be verified in the manner indicated therein;

(e) in the case of a person not being an individual or a Hindu undivided family or a company or a person to which clause (g) applies, be in Form No. ITR-5 and be verified in the manner indicated therein;

(f) in the case of a company not being a company to which clause (g) applies, be in Form No. ITR-6 and be verified in the manner indicated therein;

(g) in the case of a person including a company whether or not registered under section 25 of the Companies Act, 1956 (1 of 1956), required to file a return under sub-section (4A) or sub-section (4B) or sub-section (4C) or sub-section (4D) of section 139, be in Form No. ITR-7 and be verified in the manner indicated therein;

(h) ^{92c}[***]

⁹³[(2) *The return of income required to be furnished in Form SAHAJ (ITR-1) or Form No. ITR-2 or Form No. ITR-3 or Form SUGAM (ITR-4S) or Form No. ITR-4 or Form No. ITR-5 or Form No. ITR-6 shall not be accompanied by a statement showing the computation of the tax payable on the basis of the return, or proof of the tax, if any, claimed to have been deducted or collected at source or the advance tax or tax on self-assessment, if any, claimed to have been paid or any document or copy of any account or form or report of audit required to be attached with the return of income under any of the provisions of the Act.*]

(3) The return of income ^{93a}[***] referred to in sub-rule (1) may be furnished in any of the following manners, namely:—

- (i) furnishing the return in a paper form;
- (ii) furnishing the return electronically under digital signature;
- (iii) transmitting the data in the return electronically and thereafter submitting the verification of the return in Form ITR-V;
- (iv) furnishing a bar-coded return in a paper form:

Provided that—

⁹⁴[(a) **a firm required to furnish the return in Form ITR-5 or an individual or Hindu Undivided Family (HUF) required to furnish the return in Form ITR-4 and to whom provisions of section 44AB are applicable, shall furnish the return for assessment year 2011-12 and subsequent assessment years in the manner specified in clause (ii);**"]

E Filing Consultants (India) Pvt Limited

- (ab) *a company required to furnish the return in Form ITR-6 shall furnish the return for assessment year 2010-11 and subsequent assessment years in the manner specified in clause (ii);]*
- (b) a person required to furnish the return in Form ITR-7 shall furnish the return in the manner specified in clause (i).
- (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 evolving and implementing appropriate security, archival and retrieval policies in relation to furnishing the returns in the manners specified in clauses (ii), (iii) and (iv) of sub-rule (3).
- (5) Where a return of income ^{94a}***] relates to the assessment year commencing on the 1st day of April, ⁹⁵[2010] or any earlier assessment year, it shall be furnished in the appropriate form as applicable in that assessment year.]