## MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

## NOTIFICATION

New Delhi, the 8th June, 2017

## **INCOME-TAX**

**G.S.R. 561(E).**—In exercise of the powers conferred by section 295 read with section 194-IB of the Incometax Act, 1961, the Central Board of Direct Taxes, hereby, makes the following rules further to amend the Incometax Rules, 1962, namely:-

- 1. (1) These rules may be called the Income-tax (13 th Amendment) Rules, 2017.
  - (2) They shall come into force from the date of their publication in the Official Gazette.
- 2. In the Income-tax Rules, 1962 (hereafter referred to as the principal rules), in rule 30, -
  - (a) after sub-rule (2A), the following sub-rule shall be inserted, namely:-
    - "(2B) Notwithstanding anything contained in sub-rule (1) or sub-rule (2), any sum deducted under section 194-IB shall be paid to the credit of the Central Government within a period of thirty 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. 26QC.";
  - (b) after sub-rule (6A), the following sub-rule shall be inserted, namely:—
  - "(6B) Where tax deducted is to be deposited accompanied by a challan-cum-statement in Form No.26QC, 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 (2B) into the Reserve Bank of India or the State Bank of India or any authorized bank."

[भाग II—खण्ड 3(i)] भारत का राजपत्र : असाधारण

- 3. In the principal rules, in rule 31, after sub-rule (3A), the following sub-rule shall be inserted, namely:—
- "(3B) 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-IB shall furnish the certificate of deduction of tax at source in Form No.16C to the payee within fifteen days from the due date for furnishing the challan-cum-statement in Form No.26QC under rule 31A after generating and downloading the same from the web portal specified by the Principal Director General of Income-tax (Systems) or the person authorised by him."
- 4. In the principal rules, in rule 31A, after sub-rule (4A), the following sub-rule shall be inserted, namely:—
- "(4B) 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-IB shall furnish to the Principal Director General of Income-tax (Systems) or Director General of Income-tax (System) or the person authorised by the Principal Director General of Income-tax (Systems) a challan-cum-statement in Form No.26QC electronically in accordance with the procedures, formats and standards specified under sub-rule (5) within thirty days from the end of the month in which the deduction is made."
- 5. In the principal rules,—
- (a) after Form No.16B, the following Form shall be inserted, namely:—

			"FORM NO	.16C										
			[See rule 31(	(3B)]										
	Certificate under section 2	203 of 1	the Income-ta	x Act, 1961	l for tax dedu	icted at source	ce							
	Certificate No.		Last updated on											
N	Name and address of the Deductor (Tenant/lesse/Payer)			Name and address of the Deductee (Landlord/lessor/Payee)										
	PAN of the Deductor			PAN of the	e Deductee		uncial Year of uction							
		Sum	mary of Tran	saction (s)										
S. No.	Unique Acknowledgement Number	Am	ount Paid/Cre	edited	Date of payn it (dd/mi		Amount of tax deducted and deposited in respect of the deductee							
Total (R														
Total (K	5.)													
]	DETAILS OF TAX DEPOSITED TO		CREDIT OF EDIT IS TO I				FOR WHICH							
					Challan Io	dentification	number							

S. No.		Amount of tax deposited in respect of deductee (Rs.)									E	BSF Ban	R (	Code Bra	e of	th	e	de	Da po	ate sit	on ed	wł (dd	nich I/m	n ta m/	х	y <b>y</b> )	)			nall uml			ial						
1.																																							
2.																																							
Total (Rs.)																																							
																V	e l	rific	atic	n																			
I, (Rs.) . I furthedocum	er c	ertif	 у т	R] that	s the	 e i	 nfoi	m	(iı atio	n on	wo giv	rds en	)] ] ab	has ov	s be e is	en tri	d ue	leduo e, co	ctec mp	l a let	nd o	dep and	os l c	ite orr	d to ect	th an	ne c d is	rec s b	lit ase	of ed	the on	e C the	en	tral	ΙG	ove	erni	me	nt
Place														(S	Signa	atur	e o	of p	ers	on	re	spo	nsi	ble	fo	r d	ed	uc	tio	1 0	f ta	x)							
Date													]	Full	Na	me	::";																						
Perma Accou	Challan –cum – stater inancial Year								eme ead	ent Co	of od	le*				'taz		nde 2	er s						ad	Co	de <sup>;</sup>	*	8	C	)		0						
Compl	lete	Add	re	SS C	f T	en	ant/	le	sse	/ P	aye	er																											
																															I				I		I		Į
								-	-				-	-	+	+								+	+	-	+			+	F	PIN	ſ	_	╁		╁		Ŧ
Mobile	e No	).													Em	ail	II	D													Ī	Ī			L				İ
Wheth	er n	nore	th	an	one	T	ena	nt/	les	se	Pa	lye	] r (`	Yes	s/N	o)																							
Perma	nen	t Ac	co	unt	Nu	m	ber	(PA	AN)	) o	f L	and	llo	rd	/ L	ess	or	/ Pa	yee															Ī			Ī		
Catego	ory (	of P	٩N	J*															S	tat	us c	of F	PA	N*									•	_					
Full N	ame	of l	La:	ndl	ord	/ I	Less	l or/	/ Pa	ıye	e																		I										
																																		L	L	<u> </u>	Ш		
Compl	lete	Add	re	SS C	f L	an	dloı	d/	Le	ess	or/	Pa	yee	•																									
			Ţ	1		Ţ																		1	1				Ţ		Ţ				L		П		Ţ
			+	+		$\frac{1}{1}$		+	+		+		$\vdash$	-	+	$\frac{1}{1}$	ŀ		+				ł	+	+	+	+	+	+	+	F	PIN	Ţ	$\vdash$	$\vdash$		H		Ŧ

[भाग II-खण्ड 3(i)]	3(i)] भारत का राजपत्र : असाधारण																	9																		
Mobile No.		 			1 /			L						Ema	il II	)	I																	L	L	
Whether more than o	1 /	Le	SSG	or/	Pa	yee	: ( :	<u>Y es</u>	/N(	o)																										
Complete Address of	en	nted																																		
																														Ŧ				Ŧ		Ŧ
																													ΡI	N				t		t
Period of Tenancy***							Total Value of Rent Paid (Amount in Rs.)										•				Value of Rent Paid in Last Month (Amount in Rs.)										•					
Amount Paid/Cred Rs.)	ited	l (in			Date of payment/credit**							Rate at which  deducted						Amount of tax deducted at source							Date of Dec							eduction*				
											1			-		14.	1		C				1													1
Date of Deposit**																neous e-tax payment nt on subsequent date																				
Details of Payment o	f Ta	ax I	)e	du	ete	ed a	at S	Sou	ırce	e (A	۸m	ou	nt i	n R	s.)								e-t	ax	pa	ıyı	me	ent	or	ı sı	ubs	seg	ue	nt (	aaı	<u>e</u>
TDS (Income Tax)(C	Crec	lit o	f 1	tax	to	th	e d	led	uct	ee :	sh	all i	be ;	give	n fo	or thi	s a	an	10u	ınt	)															Ī
Interest																										İ			1						T	
Fee																						l				l			7						T	
Total payment																						1							1	$\downarrow$				ľ		I
Total Payment in Wor	ds (	(in l	Rs	.)																	I	I	I				1	I	1	I				1	ļ	I

•

Crores	Lakhs	Thousands	Hundreds	Tens	Units	
						ĺ

To be updated automatically

[Notification No. 48/2017/F. No. 370 142/16/2017-TPL]

LAKSHMI NARAYANAN, Under Secy. (Tax Policy and Legislation)

**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  $26^{th}$  March, 1962 and last amended vide notification number G.S.R. 557(E), dated 07/06/2017.

<sup>\*\*</sup> In dd/mm/yyyy format.".

<sup>\*\*\*</sup> Against Period of tenancy, the number of months the property is rented for the financial year may be mentioned".