

**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 Income-tax Act, 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 (13<sup>th</sup> 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.”.

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 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) or the 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 203 of the Income-tax Act, 1961 for tax deducted at source				
Certificate No.		Last updated on		
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 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				
		Challan Identification number		



Mobile No.										Email ID														
Whether more than one Landlord / Lessor/ Payee (Yes/No)																								
Complete Address of Property Rented																								
																		PIN						
Period of Tenancy***					Total Value of Rent Paid (Amount in Rs.)					Value of Rent Paid in Last Month (Amount in Rs.)														
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					Simultaneous e-tax payment 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

\* To be updated automatically

\*\* In dd/mm/yyyy format.”.

\*\*\* Against Period of tenancy, the number of months the property is rented for the financial year may be mentioned”.

[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<sup>th</sup> March, 1962 and last amended vide notification number G.S.R. 557(E), dated 07/06/2017.