अत्यंत महत्तवाचे

पिंपरी चिंचवड महानगरपालिका पिंपरी १८, लेखा विभाग क्र.लेखा/०५/कावि/

परिपत्रक

विषय : आयकर फॉर्म नं.१६ (भाग-ब) मधील बदलाबाबत.

आयकर विभागाने अधिसुचना क्र.36/2019 दि.१२/०४/२०१९ फॉर्म नं.१६ (भाग-ब) मध्ये बदल केलेला आहे. सदर अधिसुचनेची नोंद सर्व विभागांनी घेणेत यावी व त्यानुसार फॉर्म नं.१६ (भाग-ब) (Form No.16- Part B) मध्ये सुधारणा करणेत यावी. सोबत अधिसुचनेची प्रत जोडली असे.

पिंपरी चिंचवड महानगरपालिका, पिंपरी – ४११ ०१८

सोबतः- आयकर विभागाची अधिसुचना क्र.३६/२०१९

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 12th April, 2019

G.S.R. 304(E).—In exercise of powers conferred by sections 200 and 203 read with section 295 of the Incometax 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. Short title and commencement

(1) These rules may be called the Income-tax (3rd Amendment) Rules, 2019.

(2) They shall come into force on 12th day of May, 2019.

2. In the Income-tax Rules, 1962, in Appendix II-

(A) in Form No. 16,-

(i) the "Notes" occurring after "Part A" shall be omitted;

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

1.	Gross Salary			
(a)	Salary as per provisions contained in section 17(1)		Rs	
(a) (b)	Value of perquisites under section 17(2) (as per Form No. 12BA,		Rs	
(0)	wherever applicable)		K5	
(c)	Profits in lieu of salary under section 17(3) (as per Form No. 12BA, wherever applicable)		Rs	
(d)	Total			Rs
(e)	Reported total amount of salary received from other employer(s)			Rs
2.	Less: Allowances to the extent exempt under section 10	4		
(a)	Travel concession or assistance under section 10(5)		Rs	
(b)	Death-cum-retirement gratuity under section 10(10)		Rs	
(c)	Commuted value of pension under section 10(10A)		Rs	
(d)	Cash equivalent of leave salary encashment under section 10(10AA)		Rs	
(e)	House rent allowance under section 10(13A)		Rs	
(f)	Amount of any other exemption under section 10			
	clause	Rs		
		Rs		
(g)	Total amount of any other exemption under section 10		Rs	
(h)	Total amount of exemption claimed under section 10 $[2(a)+2(b)+2(c)+2(d)+2(e)+2(g)]$			Rs
3.	Total amount of salary received from current employer [1(d)-2(h)]			Rs
4.	Less: Deductions under section 16			
(a)	Standard deduction under section 16(ia)		Rs	
(b)	Entertainment allowance under section 16(ii)		Rs	
(c)	Tax on employment under section 16(iii)		Rs	
5.	Total amount of deductions under section 16 [4(a)+4(b)+4(c)]			Rs
6.	Income chargeable under the head "Salaries" [(3+1(e)-5]			Rs
7.	Add: Any other income reported by the employee under as per section	on 192 (2B))	I
(a)	Income (or admissible loss) from house property reported by employee offered for TDS		Rs	
(b)	Income under the head Other Sources offered for TDS		Rs	
8.	Total amount of other income reported by the employee [7(a)+7(b)]			Rs
9.	Gross total income (6+8)			Rs
10.	Deductions under Chapter VI-A	1	1	I

"Part B (Annexure)

			Gross Amount	Deductible Amount
(a)	Deduction in respect of life insurance premia, contributions to provident fund etc. under section 80C		Rs	Rs
(b)	Deduction in respect of contribution to certain pension funds under section 80CCC		Rs	Rs
(c)	Deduction in respect of contribution by taxpayer to pension scheme under section 80CCD (1)		Rs	Rs
(d)	Total deduction under section 80C, 80CCC and 80CCD(1)		Rs	Rs
(e)	Deductions in respect of amount paid/deposited to notified pension scheme under section 80CCD (1B)		Rs	Rs
(f)	Deduction in respect of contribution by Employer to pension scheme under section 80CCD (2)		Rs	Rs
(g)	Deduction in respect of health insurance premia under section 801)	Rs	Rs
(h)	Deduction in respect of interest on loan taken for higher education under section 80E	1	Rs	Rs
		Gross Amount	Qualifying Amount	Deductible Amount
(i)	Total Deduction in respect of donations to certain funds, charitable institutions, etc. under section 80G	Rs	Rs	Rs
(j)	Deduction in respect of interest on deposits in savings account under section 80TTA	Rs	Rs	Rs
(k)	Amount deductible under any other provision(s) of Chapter VI-A		<u>.</u>	-
	section	Rs	Rs	Rs
	section	Rs	Rs	Rs
	section	Rs	Rs	Rs
	section	Rs	Rs	Rs
	section	Rs	Rs	Rs
	section	Rs	Rs	Rs
		Rs	Rs	Rs
(1)	Total of amount deductible under any other provision(s) of Chapter VI-A	Rs	Rs	Rs
11.	Aggregate of deductible amount under Chapter VI-A [$10(a)+10(b)+10(c)+10(d)+10(e)+10(f)+10(g)+10(h)+10(i)$ 10(j)+10(1)]			Rs
12.	Total taxable income (9-11)			Rs
13.	Tax on total income			Rs
14.	Rebate under section 87A, if applicable			Rs
15.	Surcharge, wherever applicable			Rs
16.	Health and education cess			Rs
17.	Tax payable (13+15+16-14)			Rs
18.	Less: Relief under section 89 (attach details)			Rs
19.	Net tax payable (17-18)			Rs
	Verification	1		
	, son/daughter of	formation give	n above is tru	
Place.		(Signature o deduction of ta		responsible for
Date		Full Name :		

Notes:

1. Government deductors to fill information in item I of Part A if tax is paid without production of an income-tax challan and in item II of Part A if tax is paid accompanied by an income-tax challan.

2. Non-Government deductors to fill information in item II of Part A.

3. The deductor shall furnish the address of the Commissioner of Income-tax (TDS) having jurisdiction as regards TDS statements of the assessee.

4. If an assessee is employed under one employer only during the year, certificate in Form No. 16 issued for the quarter ending on 31st March of the financial year shall contain the details of tax deducted and deposited for all the quarters of the financial year.

5. (i) If an assessee is employed under more than one employer during the year, each of the employers shall issue Part A of the certificate in Form No. 16 pertaining to the period for which such assessee was employed with each of the employers.

(ii) Part B (Annexure) of the certificate in Form No.16 may be issued by each of the employers or the last employer at the option of the assessee.

6. In Part A, in items I and II, in the column for tax deposited in respect of deductee, furnish total amount of tax, surcharge and health and education cess.

7. Deductor shall duly fill details, where available, in item numbers 2(f) and 10(k) before furnishing of Part B (Annexure) to the employee.";

(B) in Form No. 24Q	, for "Annexure II".	, the following "Annexure"	" shall be substituted, namely:-
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	"Annexure II													
	Details of salary paid or credited during the financial yearand net tax payable													
Serial number.	Permanent Account Number of the employee.	Name of the employee.	Deductee type (Senior Citizen, Super Senior Citizen, Others).	Date from and date up to employed with current employer in the current financial year (dd/mm/yyyy).	Gross Salary as per provisions contained in section 17(1).	Value of perquisites under section 17(2) (as per FormNo.12BA, wherever applicable).	Profits in lieu of salary under section 17(3) (as per Form No.12BA, wherever applicable).	Total amount of gross salary received from current employer (see Note 1 for definition of Salary).						
(330)	(331)	(332)	(333)	(334)	(335)	(336)	(337)	(338)						

Reported total amount of salary received from other employer(s) (see Note 1 for definition of Salary).	Travel conces- sion or assistance under section 10(5).	Death- cum- retireme nt gratuity under section 10(10).	Commuted value of pension under section 10(10A).	Cash equiva- lent of leave salary encash- ment under section 10 (10AA).	House rent allowance under section 10(13A).	PAN of landlord, if exemption is claimed under section 10(13A) (see Note 3).	Amount of any other exemption under section 10.	Total amount of exemption claimed under section 10 (340+341+3 42+343+34 4+346).	Total deducti on under section 16(ia).
(339)	(340)	(341)	(342)	(343)	(344)	(345)	(346)	(347)	(348)

Total deduction under section 16(ii).	Total deduction under section 16(iii).	Income chargeable under the head "Salaries" [338+339- (347+348+ 349+350)].	Income (or admissible loss) from house property reported by employee offered for TDS as per section 192 (2B).	PAN of lender, if interest on housing loan is claimed under section 24(b) (see Note 4).	Income under the head other sources offered for TDS as per section 192 (2B).	Gross total income (351+352+ 354).	Deduction in respect of life insurance premia, contributions to provident fund etc. under section 80C.	Deduction in respect of contribution to certain pension funds under section 80CCC.	Deduction in respect of contribution by taxpayer to notified pension scheme under section 80CCD(1).
(349)	(350)	(351)	(352)	(353)	(354)	(355)	(356)	(357)	(358)

Deduction	Deduction	Deducti	Deduction in	Total	Deducti	Amount	Total amount	Total	Income-
in respect	in respect of	on in	respect of	deduction	on in	deductible	deductible	taxable	tax on
of amount	contribution	respect	interest on	in respect	respect	under any	under Chapter	income	total
paid or	by employer	of	loan taken	of	of	other	VI-A	(355-	income.
deposited	to notified	health	for higher	donations	interest	provision(s)	[356+357+358	366).	
under	pension	insuranc	education	to certain	on	of Chapter	(limited to		
notified	scheme	e premia	under section	funds,	deposits	VI-A.	Rs. 1,50,000)		
pension	under	under	80E.	charitable	in		+359+360		
scheme	section	section		institutions,	savings		+361+362		
under	80CCD(2).	80D.		etc. under	account		+363+364		
section				section	under		+365].		
80CCD				80G.	section				
(1B).					80TTA.				
(359)	(360)	(361)	(362)	(363)	(364)	(365)	(366)	(367)	(368)

Rebate under section 87A, if applicable.	Surcharge, wherever applicable.	Health and education cess.	Income-tax relief under section 89, when salary, etc. is paid in arrear or advance.	Net tax liability [368+370+371- (369+372)].	Total amount of tax deducted at source by the current employer for the whole year [aggregate of the amount in columns 325 of Annexure I for all the quarters in respect of each employee].	Reported amount of tax deducted at source by other employer(s) or deductor(s) (income in respect of which included in computing total taxable income in column 339).	Total amount of tax deducted at source for the whole year (374+375).	Shortfall in tax deduction (+) or excess tax deduction (-) (373- 376).
(369)	(370)	(371)	(372)	(373)	(374)	(375)	(376)	(377)

Notes:

1. Salary includes wages, annuity, pension, gratuity (other than exempted under section 10(10)), fees, commission, bonus, repayment of amount deposited under the Additional Emoluments (Compulsory Deposit) Act, 1974 (8 of 1974), perquisites, profits in lieu of or in addition to any salary or wages including payments made at or in connection with termination of employment, advance of salary, any payment received in respect of any period of leave not availed (other than exempted under section 10 (10AA)), any annual accretion to the balance of the account in a recognised provident fund chargeable to tax in accordance with rule 6 of Part A of the Fourth Schedule of the Income-tax Act, 1961, any sums deemed to be income received by the employee in accordance with sub-rule (4) of rule 11 of Part A of the Fourth Schedule of the Income-tax Act, 1961, any contribution made by the Central Government to the account of the employee under a pension scheme referred to in section 80CCD or any other sums chargeable to income-tax under the head 'Salaries'.

2. Where an employer deducts from the emoluments paid to an employee or pays on his behalf any contributions of that employee to any approved superannuation fund, all such deductions or payments should be included in the statement.

3. Permanent Account Number of landlord shall be mandatorily furnished where the aggregate rent paid during the previous year exceeds one lakh rupees.

4. Permanent Account Number of lender shall be mandatorily furnished where the housing loan, on which interest is paid, is taken from a person other than a Financial Institution or the Employer.".

[Notification No. 36/2019/F.No. 370142/4/2019-TPL]

SAURABH GUPTA, 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 26th of March, 1962 and were last amended vide notification number G.S.R No. 279(E) dated 01/04/2019.

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