

Government invites comments on Proposed Amendments to Income-tax Rules, 1962

Income-tax Rules, 1962 (I.T.Rules) prescribe Form No.13 for filing an application for seeking a certificate under Section 197 and/or under Section 206C (9) of the Income-tax Act, 1961 (the Act), for no deduction of tax or deduction/collection of tax at lower rate.

In order to rationalize and make the process of issuance of certificate for no deduction of tax or deduction/collection of tax at lower rate electronic, the existing Form No.13 and relevant I.T. Rules are required to be amended. This is vital for minimizing the human interface and reducing the compliance burden on the applicant.

In view of the above, a Draft Notification proposing amendments in Form No. 13, and Rules 28, 28AA, 28AB, 37G and 37H of the IT Rules has been uploaded on the website of the Income Tax Department www.incometaxindia.gov.in for comments from stakeholders and general public. The release on the same is enclosed for your kind reference.

In view of the above, request you to kindly provide your inputs/comments latest by Tuesday, 27th August 2018 to the undersigned at spsharma@phdcci.in and research@phdcci.in

Warm regards,

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