

**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 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. Short title and commencement**

- (1) These rules may be called the Income-tax (3<sup>rd</sup> Amendment) Rules, 2019.
- (2) They shall come into force on 12<sup>th</sup> 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:—

## “Part B (Annexure)

Details of Salary Paid and any other income and tax deducted				
1.	Gross Salary			
(a)	Salary as per provisions contained in section 17(1)		Rs. ...	
(b)	Value of perquisites under section 17(2) (as per Form No. 12BA, wherever applicable)		Rs. ...	
(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			
(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. ...		
	clause ...	Rs. ...		
	clause ...	Rs. ...		
	clause ...	Rs. ...		
	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 192 (2B)			
(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			

		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 80D	Rs. ...	Rs. ...
(h)	Deduction in respect of interest on loan taken for higher education under section 80E	Rs. ...	Rs. ...
		Gross Amount	Qualifying Amount
(i)	Total Deduction in respect of donations to certain funds, charitable institutions, etc. under section 80G	Rs. ...	Rs. ...
(j)	Deduction in respect of interest on deposits in savings account under section 80TTA	Rs. ...	Rs. ...
(k)	Amount deductible under any other provision(s) of Chapter VI-A		
	section ...	Rs. ...	Rs. ...
	section ...	Rs. ...	Rs. ...
	section ...	Rs. ...	Rs. ...
	section ...	Rs. ...	Rs. ...
	section ...	Rs. ...	Rs. ...
	section ...	Rs. ...	Rs. ...
	...	Rs. ...	Rs. ...
(l)	Total of amount deductible under any other provision(s) of Chapter VI-A	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(l)]		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. ...
<b>Verification</b>			
I, ..... , son/daughter of .....working in the capacity of ..... (designation) do hereby certify that the information given above is true, complete and correct and is based on the books of account, documents, TDS statements, and other available records.			
Place.....		(Signature of person responsible for deduction of tax)	
Date.....		Full Name : .....	






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.