

**F.No. DGIT(S)/CPC(TDS)/DCIT/15GH/2016-17/4539**  
**Government of India**  
**Ministry of Finance**  
**Central Board of Direct Taxes**  
**Directorate of Income-tax(Systems)**  
**New Delhi.**

Notification No. 9/2016

New Delhi, 9<sup>th</sup> June, 2016

**Subject: Simplification of procedure for Form No.15G & 15H – Clarifications -reg**

The existing provisions of section 197A of the Income-tax Act, 1961('the Act') inter alia provide that tax shall not be deducted, if the recipient of certain payment on which tax is deductible furnishes to the payer a self-declaration in Form No.15G/15H in accordance with provisions of the said section. The manner of filing such declarations and the particulars have been laid down in Rule 29C of the Income-tax Rules, 1962 ('the Rules') w.e.f 1.10.2015 vide Notification No.76/2015 dated 29.09.2015.

2. As per sub-rule (7) and (8) of rule 29C of the Rules notified vide aforesaid notification, the Principal Director General of Income-tax (Systems) is required to specify the procedures, formats and standards for the purposes of furnishing and verification of the declaration and allotment of unique identification number. In pursuance of the same, Principal Director General of Income-tax (Systems) has issued Notification No. 4/2015 dated 1<sup>st</sup> December, 2015 to notify the procedure, formats and standards.

3. Representations have been received for clarification on the following issues:

- (a) Due date for quarterly uploading of 15G/H declarations by payers on e-filing portal,
- (b) The manner for dealing with Form 15G/15H received by payer during the period from 1.10.2015 to 31.3.2016.

4. In this regard, it is hereby specified that:

- a) The due date for quarterly furnishing of 15G/15H declarations received by the payer from 1.4.2016 onwards shall be as given below:

Sl. No	Date of ending of the quarter of the financial year	Due Date
(1)	(2)	(3)
1.	30 <sup>th</sup> June	15 <sup>th</sup> July of the financial year
2.	30 <sup>th</sup> September	15 <sup>th</sup> October of the financial year
3.	31 <sup>st</sup> December	15 <sup>th</sup> January of the financial year
4.	31 <sup>st</sup> March	30 <sup>th</sup> April of the financial year immediately following the financial year in which declaration is made.

- (b) The payer shall furnish 15G/15H declarations received during the period from 1.10.2015 to 31.3.2016 on e-filing portal (<http://incometaxindiaefiling.gov.in>) in the given format on or before 30<sup>th</sup> June, 2016.



(P. S. Thuingaleng)

Dy. Commissioner of Income Tax (CPC-TDS)  
O/o The Pr. Director General of Income-tax (Systems)

**Copy to:**

1. PPS to the Chairman and Members, CBDT, North Block New Delhi.
2. All Chief Commissioners/Director General of Income-tax/Commissioners of Income-tax/Commissioners of Income-tax(TDS) – with a request to circulate amongst all officers in their regions/charges.
3. JS(TPL)-I&II / Media coordinator and Official spokesperson of CBDT.
4. DIT(IT)/DIT(Audit)/ DIT (Vig.)/ ADG (Systems) 1,2,3,4,5 /ADG(TDS)/CIT(CPC-ITR), Bangalore, CIT(CPC-TDS) Ghaziabad
5. ADG (PR, PP &OL) with a request for advertisement campaign for the notification.
6. TPL and ITA Divisions of CBDT
7. The Institution of Chartered Accountant of India, IP Estate, New Delhi.
8. The Web Manager, 'incometaxindia.gov.in' for hosting on the website.
9. Database cell for uploading on [www.irsufficiersonline.gov.in](http://www.irsufficiersonline.gov.in) and in DGIT(Systems) corner.
10. ITBA publisher for uploading on ITBA Portal



(P. S. Thuingaleng)

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