

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 21st June, 2022

INCOME-TAX

G.S.R. 463(E).— In exercise of the powers conferred by section 295 read with sections 194B, 194-IA, 194R, 194S and section 206AB 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. Short title and commencement.— (1) These rules may be called the Income-tax (19th Amendment) Rules, 2022.
(2) Save as otherwise provided in these rules, they shall come into force from the date of their publication in the Official Gazette.
2. In the Income-tax Rules, 1962 (hereinafter referred to as the principal rules),
 - (a) in rule 30, with effect from the 1st July, 2022—
 - (i) after sub-rule (2C), the following sub-rule shall be inserted, namely:—

“(2D) Notwithstanding anything contained in sub-rule (1) or sub-rule (2), any sum deducted under section 194S by a specified person referred to in that section 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. 26QE.”;
 - (ii) after sub-rule (6C), the following sub-rule shall be inserted, namely:—

“(6D) Where tax deducted is to be deposited accompanied by a challan-cum-statement in Form No.26QE, 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 (2D) into the Reserve Bank of India or the State Bank of India or any authorised bank.”;

(b) in rule 31, after sub-rule (3C), the following sub-rule shall be inserted with effect from the 1st July, 2022, namely:—

“(3D) Notwithstanding anything contained in sub-rule (1) or sub-rule (2) or sub-rule (3), every person, being a specified person referred to in section 194S and responsible for deduction of tax under that section shall furnish the certificate of deduction of tax at source in Form No.16E to the payee within fifteen days from the due date for furnishing the challan-cum-statement in Form No.26QE 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.”;

(c) in rule 31A, with effect from the 1st day of July, 2022—

(i) in sub-rule (4), after clause (xvi), the following clause shall be inserted, namely:—

“(xvii) furnish particulars of amount deposited being prerequisite for releasing—

(a) winnings in terms of proviso to section 194B;

(b) benefit or prerequisite in terms of first proviso to sub-section (1) of section 194R; and

(c) consideration in terms of proviso to sub-section (1) of section 194S along with the challan details such as BSR code of the bank, date of payment and challan serial number.”

(ii) after sub-rule (4C), the following sub-rule shall be inserted, namely,—

“(4D) Notwithstanding anything contained in sub-rule (1) or sub-rule (2) or sub-rule (3) of sub-rule (4), every specified person referred to in section 194S and responsible for deduction of tax under that section shall furnish to the Principal Director General of Income-tax (Systems) or Director General of Income-tax (Systems) 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. 26QE 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.”.

3. In the principal rules, in Appendix II, after Form No. 16D, the following Form shall be inserted with effect from the 1st July, 2022, namely,—

"Form No. 16E				
[See rule 31(3D)]				
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		Name and address of the Deductee		
Permanent Account Number or Aadhaar Number of the Deductor		Permanent Account Number or Aadhaar Number of the Deductee		Financial Year of deduction
Summary of Transaction(s)				
S. No.	Unique Acknowledgement Number	Amount paid/credited	Date of payment/credited (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				
S. No.	Amount of tax deposited in respect of deductee (Rs.)	Challan Identification number (CIN)		
		BSR Code of the Bank Branch	Date on which tax deposited (dd/mm/yyyy)	Challan Serial Number
1.				
2.				
Total (Rs.)				
Verification				
I,, son/daughter of in the capacity of (designation) do hereby certify that a sum of (Rs.) [Rs. (in words)] has been deducted and deposited to the credit of the Central Government. I further certify that the information given above is true, complete and correct and is based on the books of account, documents, challan-cum-statement of deduction of tax, TDS deposited and other available records.				
Place	(Signature of person responsible for deduction of tax)			
Date	Full name: ”.			

Verification

I,, hereby certify that all the particulars furnished above are correct and complete.

Place:

.....
Signature of the person responsible for deducting tax at source

Date:

.....
Name and designation of the person responsible for deducting tax at source

Notes:

- Write "A" if "lower deduction" or "no deduction" is on account of a certificate under section 197.
- Write "B" if no deduction is on account of declaration under section 197A other than the cases mentioned in sub-section (1F) of section 197A.
- Write "C" if deduction is on higher rate under section 206AA on account of non-furnishing of PAN.
- Write "D" if no deduction or lower deduction is on account of payment made to a person or class of person on account of notification issued under sub-section (5) of section 194A.
- Write "E" if no deduction is on account of payment being made to a person referred to in Board Circular No. 3 of 2002 dated 28th June 2002 or Board Circular No. 11 of 2002 dated 22nd November 2002 or Board Circular No. 18/2017 dated 29th May 2017.
- Write "Y" if no deduction is on account of payment below threshold limit specified in the Income-tax Act, 1961.
- Write "T" if no deduction is on account of deductee or payee being transporter. PAN of deductee or payee is mandatory [section 194C(6)].
- Write "Z" if no deduction or lower deduction is on account of payment being notified under section 197A(1F).
- Write "M" if no deduction or lower deduction is on account of notification issued under second proviso to section 194N.
- Write "N" if no deduction or lower deduction is on account of payment made to a person referred to in the third proviso to section 194N or on account of notification issued under fourth proviso to section 194N.
- Write "O" if no deduction is as per the provisions of sub-section (2A) of section 194LBA.
- Write "P" if no deduction is on account of payment of dividend made to a business trust referred to in clause (d) of second proviso to section 194 or in view of any notification issued under clause (e) of the second proviso to section 194.
- Write "Q" if no deduction in view of payment made to an entity referred to in clause (x) of sub-section (3) of section 194A.
- Write "S" if no deduction is in view of the provisions of sub-section (5) of section 194Q.
- Write "T" if the deduction is on higher rate in view of section 206AB for non-filing of return of income.
- List of section codes is as under:

Section	Nature of Payment	Section Code
192A	Payment of accumulated balance due to an employee	192A
193	Interest on securities	193
194	dividend	194
194A	Interest other than interest on securities	94A
194B	Winnings from lotteries and crossword puzzles	94B
Proviso to section 194B	Winnings from lotteries and crossword puzzles where consideration is made in kind or cash is not sufficient to meet the tax liability and tax has been paid before such winnings are released	94B-P
194BB	Winnings from horse race	4BB
194C	Payment of contractors and sub-contractors	94C
194D	Insurance Commission	94D
194DA	Payment in respect of life insurance policy	4DA

Date of agreement/ booking**					Total Value of Consideration (amount in Rs.)		PIN		Payment in installment or lump- sum	
Whether TDS is deducted at Higher rate as per section 206AB (Yes/No)***										
Whether it is last instalment?			Yes <input type="checkbox"/>		No <input type="checkbox"/>					
Total amount paid/ credited in previous instalments, if any (in Rs.) (A)		Amount paid/ credited currently (B)	Total Stamp duty value of the Property (in Rs.) (C)		Amount on which TDS to be deducted (D) (see note 1)		Date of payment/ credit**	Rate at which deducted (see note 2)	Amount of tax deducted at source (see note 3)	Date of Deduction**
Whether stamp duty value is higher than sale consideration										
Yes <input type="checkbox"/>					No <input type="checkbox"/>					
Date of Deposit**		Mode of payment		Simultaneously e-tax payment <input type="checkbox"/>			e-tax payment on subsequent date <input type="checkbox"/>			
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
Unique Acknowledgement no. (generated by TIN)										

*To be updated automatically

**In dd/mm/yyyy format

*** From 1st April, 2022, provisions of section 206AB are not applicable in case of tax deduction under section 194-IA.

Notes:

- (a) In case of installment, where it is not last installment, (A+B);
- (b) in any other case (i.e., last installment or lump sum payment), (A+B) or (C), whichever is higher.
- Tax to be deducted at higher rates in case provisions of section 206AB is applicable. ***
- (a) In case of installment, where it is not last installment, TDS on (A+B) as reduced by the TDS in earlier instalments, if any;
- (b) In any other case (i.e., last installment or lump sum payment), TDS on (A+B) or (C), whichever is higher, as reduced by TDS paid on earlier instalments, if any.”
- In the principal rules, in Appendix II, for Form 26QC, the following Form shall be substituted, namely:—

“FORM NO. 26QC

[See section 194-IB, rule 30(2B) and (6B) and rule 31A(4B)]

Challan-cum-statement of deduction of tax under section 194-IB

Financial Year		Major Head Code*				2 0		Minor Head Code*				8 0 0	
[Permanent Account Number or Aadhaar Number] of Tenant/lessee/Payer													
Full Name of Tenant/lessee/Payer*													
Complete Address of Tenant/lessee/Payer													
PIN													
Mobile No.				Email ID									
Whether more than one Tenant/lessee/Payer (Yes/No)													
Permanent Account Number or Aadhaar Number of Landlord/Lessor/Payee													
Category of Permanent Account Number*							Status of Permanent Account Number*						
Full Name of Landlord/Lessor/Payee													

Mobile No.		Email ID	
Permanent Account Number(PAN) or Aadhaar no. of Deductee			
Category of PAN*		Status of PAN*	
Full Name of Deductee			
Complete Address of Deductee			
			PIN
Mobile No.		Email ID	
Nature of payment (work in pursuance of a contract/ commission/ brokerage or fees for professional services)			
Date of contract/agreement**	Aggregate of payments/credit during the period from 1 st April to the end of the month in which the payment has been made/ credited.		
Is it a case of non-deduction/Lower deduction on account of certificate under section 197? (Please Tick Yes/No)	<input type="checkbox"/>	Yes	Number of the certificate under section 197 issued by the Assessing Officer for non-deduction or lower deduction.
	<input type="checkbox"/>	No	
Whether TDS is deducted at higher rate as per section 206AB (Yes/No)***			
Amount paid/credited (in Rs.)	Date of payment/credit**	Rate at which deducted (see note 1)	Amount of tax deducted at source
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.)			
rores	Lakhs	Thousands	Hundreds
			Tens
			Units

* To be updated automatically

** In dd/mm/yyyy format.

*** From 1st April, 2022, provisions of section 206AB are not applicable in case of deduction under section 194M.

Note: Tax to be deducted at higher rates in case provisions of section 206AB is applicable. ***".

8. In the principal rules, in Appendix II, after Form 26QD, the following Form shall be inserted with effect from 1st July, 2022, namely:—

“Form No. 26QE

[See section 194S, rule 30 (2D) and (6D) and rule 31A(4) and (4D)]

Challan-cum-statement of deduction of tax under section 194S by specified persons

Financial Year		-		Major Head Code*				Minor Head Code*		
Permanent Account Number or Aadhaar Number of deductee										
Category of Permanent Account Number*							Status of PAN*			
Full Name of deductee										
Complete Address of deductee										
									PIN	
Mobile No.		Email ID								
Permanent Account Number or Aadhaar Number of deductor										
Category of Permanent Account Number*							Status of PAN*			
Full Name of deductor										

Complete Address of deductor					
					PIN
Mobile No.	Email ID				
Date of transfer of Virtual digital asset (VDA)		Total Value of Consideration (amount in Rs.)	Whether payment made in kind or in exchange of another VDA		YES <input type="checkbox"/> NO <input type="checkbox"/>
If yes, then provide		Challan identification number	BSR code of bank branch	Date on which tax deposited	Challan serial number
Amount of tax paid (in Rs.)					
Amount paid/ credited either in cash or kind or in exchange of another VDA (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		Simultaneously 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
Unique Acknowledgement no. (generated by TIN)					

*To be updated automatically

In dd/mm/yyyy format.

[Notification No. 67/2022/F. No. 370142/23/2022-TPL]

ANKIT JAIN, Under Secy.

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 March, 1962 and was last amended vide notification number G.S.R. 458(E) dated 17.06.2022.