

## NOTIFICATION NO

176/ 2005, Dated: June 28, 2005

In exercise of the powers conferred by 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. (1) These rules may be called the **Income-tax (17<sup>th</sup> Amendment) Rules, 2005**.

(2) They shall come into force on the date of publication in the Official Gazette.

2. In the Income-tax Rules, 1962, -

(a) in Part VI, after rule 31AB, the following rules shall be inserted, namely:-

### **“Quarterly return of non-deduction of tax at source under section 206A**

**31AC.** (1) The quarterly return to be furnished under sub-section (1) or sub-section (2) of section 206A shall be in Form No. 26QA and shall be verified in the manner indicated therein.

(2) The quarterly return referred to in sub-rule (1) shall be furnished,-

(i) to the Director General of Income-tax (Systems) or the person authorised by the Director General of Income-tax (Systems);

(ii) on or before the 31<sup>st</sup> July, the 31<sup>st</sup> October, the 31<sup>st</sup> January and the 30<sup>th</sup> June following the respective quarter of the financial year.”

(b) In Appendix II, after Form No. 26Q, the following form shall be inserted, namely :-

**"Form No.26QA**

*(see section 206A and rules 31AC*

Quarterly return for the quarter ended June/September/December/March (tick whichever applicable) of the Financial Year .....  
in respect of payment of interest to residents without deduction of tax under section 206A

**PART - A**

1.	(a) Tax Deduction and Collection Account No. (TAN)	_____	(d) Assessment year	_____
	(b) Permanent Account No. (PAN)	_____	(e) Is this a revised return (Yes/No)	_____
	(c) Financial Year	_____	(f) If answer to (e) is 'Yes', then Provisional receipt No. of original return.	_____
2.	Particulars of the payer			
	(a) Name	_____		
	(b) Branch/Division/Office/Unit	_____		
	(c) Address:	(i) Flat/Premises No.	(ii) Name of the premises/building	_____
		(iii) Road/Street/Lane	(iv) Area/Location	_____
		(v) Town/City/District	(vi) State	_____
		(vii) Pin Code	(viii) Telephone No.	_____
		(ix) E-mail		
	(d) Total amount of interest paid/credited (Part-B)	_____		
	(e) Total number of transactions reported (Part-B)	_____		

**VERIFICATION**

I, \_\_\_\_\_, hereby certify that all the particulars furnished are correct and complete  
Place: \_\_\_\_\_  
Date : \_\_\_\_\_  
Signatures of the principal officer of the banking company/co-operative society/public company \_\_\_\_\_  
Name and designation of the principal officer \_\_\_\_\_

**(FOR OFFICE USE)**

Receipt No. \_\_\_\_\_ Date: \_\_\_\_\_ Name and signature of the person receiving the quarterly return (with stamp) : \_\_\_\_\_

## **PART - B**

Quarterly return for the quarter ended \_\_\_\_\_ of the Financial Year \_\_\_\_\_ in respect of payment of interest to residents without deduction of tax under section 206A

(a) Name of the Payer :	<hr/>		
(b) TAN:	<hr/>		
(c) PAN:	<hr/>		
(d) Address:	(i) Flat/Premises No.	(ii) Name of the premises/building	<hr/>
	(iii) Road/Street/Lane	(iv) Area/Location	<hr/>
	(v) Town/City/District	(vi) State	<hr/>
	(vii) Pin Code	(viii) Telephone No.	<hr/>
	(ix) E-mail		<hr/>
(e) Total amount of interest paid/credited	<hr/>		
(f) Total number of transactions reported	<hr/>		
(g) Details of the persons and the payments/credits on which tax is not liable to be deducted at source:			

Place:

Date: \_\_\_\_\_

Name and designation of the principal officer of the banking company/co-operative society/public company

**Sd/-  
(D.P. Semwal)  
Director (TPL-III)**

F.No.142/11/2005-TPL

**Note.-** The principal rules were published vide Notification No. S.O.969(E), dated the 26<sup>th</sup> March, 1962 and was last amended by Income-Tax (16<sup>th</sup> Amendment) Rules, 2005 vide Notification S.O. No.863(E) dated 20-06-2005.