

TO BE PUBLISHED IN THE GAZETTE OF INDIA EXTRAORDINARY PART II SECTION 3, SUB-SECTION (ii) DATED THE

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE  
(CENTRAL BOARD OF DIRECT TAXES)

New Delhi, the ~~20~~<sup>30</sup> March, 1999

NOTIFICATION  
INCOME-TAX

S.O. - 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 ( ~~5th~~ Amendment) Rules, 1999.
- (2) They shall come into force on the date of their publication in the official Gazette.

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

- (a) after rule 37A, the following rule shall be inserted, namely:-

**"37B Returns regarding tax deducted at source on computer media under sub-section (2) of section 206,-**

(1) Where a person responsible for deducting the tax under Chapter XVII-B desires to file any return or statement referred to in rule 37 or rule 37A on a computer media, he shall deliver or cause to be delivered to the Assessing Officer referred to in rule 36A such return or statement on a computer media within the time specified under rule 37 or rule 37A, as the case may be.

(2) The return or statement filed on a computer media must contain all the information required under rule 37 or rule 37A, as the case may be.

(3) The computer media must conform to the following specifications:

- (a) CD ROM of 650 MB capacity;
- (b) 4mm 2 GB/4GB (90M/120M) DAT Cartridge; or
- (c) 3.5 "1.44 MB floppy diskette.

(4) While filing the return or statement on a computer media, the person responsible for deducting the tax shall ensure that:

- (i) the return or statement is accompanied with Form No. 27A furnishing the information specified therein;
- (ii) in no case, more than one return or statement is included on one unit of computer media. However, a single return or statement may spawn multiple units of the same computer media. If more than one unit of computer media is used in the case of a particular type of return or statement, then each computer media will be serially numbered;
- (iii) if the data relating to a return or statement is copied using data compression or backup software utility, the corresponding software utility or procedure for its decompression or restoration shall also be furnished alongwith the computer media return or statement;
- (vi) the return or statement is accompanied with a certificate regarding clean and virus free data."

(b). In Appendix II, after Form No. 27, the following Form shall be inserted, namely:-

**"FORM NO.27A**

[See rule 37B]

**Form for furnishing information with the return or statement of deduction of tax at source filed on computer media**

Details of the Tax Deductor							
Tax Deduction Account Number							
Permanent Account Number							
Name of Organisation							
Address							
Telephone No.				Fax No.			
Details of the person Responsible for Deduction of Tax at Source							
Name							
Designation							
Address							
Telephone No.				Fax No.			
Other Information							
[Please give the complete information]							
Return/State ment Form No.	Period ending	Assessment year	Periodicity	Media used for the return or statement	Total number of computer media enclosed	Whether existing TDS assessee (Y- Yes N-No)	A.O. Code

**Control Totals**

S.No.	Control Total required for	Control Total
1.	Gross Total Income (Form No.24 only)	
2.	Total income tax payable and surcharge thereon (Form No.24 only)	
3.	Total income tax deducted at source (Form No.24 only)	
4.	Total amount paid to companies at prescribed rates (For Form Numbers 25, 26, 26A, 26B, 26BB, 26C, 26D, 26G, 26H, 26J, 26K, 27)	
5.	Total amount paid to non-companies at prescribed rates (For Form Numbers 25, 26, 26A, 26B, 26BB, 26C, 26D, 26F, 26G, 26H, 26J, 26K, 27)	
6.	Total amount paid to companies at lower rates (For Form Numbers 25, 26, 26A, 26C, 26D, 26I, 26J, 26K, 27)	
7.	Total amount paid to non-companies at lower rates (For Form Numbers 25, 26, 26A, 26C, 26D, 26I, 26J, 26K, 27)	
8.	Total amount of tax deducted from companies at prescribed rates (For Form Numbers 25, 26, 26A, 26B, 26BB, 26C, 26D, 26G, 26H, 26J, 26K, 27)	
9.	Total amount of tax deducted from non-companies at prescribed rates (For Form Numbers 25, 26, 26A, 26B, 26BB, 26C, 26D, 26F, 26G, 26H, 26J, 26K, 27)	
10.	Total amount of tax deducted from companies at lower rates (For Form Numbers 25, 26, 26A, 26C, 26D, 26I, 26J, 26K, 27)	
11.	Total amount of tax deducted from non-companies at lower rates (For Form Numbers 25, 26, 26A, 26C, 26D, 26I, 26J, 26K, 27)	
12.	Total Number of persons from whom tax was deducted (For Form Numbers 24, 25, 26, 26A, 26B, 26BB, 26C, 26D, 26F, 26G, 26H, 26J, 26K, 27)	

**Verification**



(S. Balasubramanian)

Under Secretary to the Government of India

F. No 142/7/98-TPL

Notification No. 10841

(Foot Note: The Principal rules were published vide Notification S.O. No. 969(1) dated 26.3.1962 and were last amended by Income-tax (Amendment) Rules, 1999 vide Notification S.O. No. dated