

MINISTRY OF FINANCE
(Department of Revenue)
(Central Board of Direct Taxes)

NOTIFICATION

New Delhi, the 30th August, 2023

INCOME-TAX

G.S.R. 637(E).—In exercise of the powers conferred by sub-section (20) of section 155 read with section 295 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 (Twentieth Amendment) Rules, 2023.

(2) They shall come into force from the 1st day of October, 2023.

2. In the Income-tax Rules, 1962 (hereinafter referred to as the principal rules), after rule 133, the following rule shall be inserted, namely—

“134. Application under sub-section (20) of section 155 regarding credit of tax deduction at source. —

(1) The application required to be made by the assessee under sub-section (20) of section 155 shall be in Form No. 71.

(2) Form No. 71 shall be furnished to the Principal Director General of Income-tax (Systems) or the 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).

(3) Form No. 71, shall be furnished electronically, —

(i) under digital signature, if the return of income is required to be furnished under digital signature;

(ii) through electronic verification code in a case not covered under clause (i).

(4) The Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems), as the case may be, shall specify the procedures for furnishing Form No. 71 and shall also be responsible for formulating and evolving appropriate security, archival and retrieval policies in relation to the form so furnished.

(5) The Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems), as the case may be, or any person authorised by the Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems) shall forward Form No. 71 to the Assessing Officer.”.

3. In the principal rules, after Form No. 70, the following Form shall be inserted, namely:—

“FORM NO. 71

[See rule 134]

[e-Form]**Application under sub-section (20) of section 155 for credit of tax deduction at source (TDS)**

- (1) Name of the person furnishing the application :
- (2) PAN and Aadhaar number (if available) of the person furnishing the application :
- (3) Name of the person in respect of which the application is being furnished (if different from (1)) (See note 1) :
- (4) PAN of the person in respect of which the application is being furnished (if different from (2)) (See note 1) :
- (5) Whether the deductee is resident or non-resident? :
- (6a) Address of the person furnishing the application :
- (6b) PIN/ Zip Code of the person furnishing the application :
- (7) E-mail Id :
- (8) Mobile Number :
- (9) Relevant Assessment Year referred to in sub-section (20) of section 155 (see Note 2) :
- (10) Subsequent financial year referred to in sub-section (20) of section 155 :
- (11) Date on which return of income for relevant assessment year was furnished (dd/mm/yyyy) :
- (12) Details with reference to Relevant Assessment Year referred to in (9) :

TABLE

S. No.	Total income/ deemed total income / loss of assessee returned in the relevant assessment year (See Note 3)	Amount of Specified income* included in return of income (See Note 4)	Nature of specified income (See Note 4)	Rate at which the specified income was subject to tax	Amount of tax deducted on specified income in subsequent financial year (See Note 4)	Date of deduction of tax (dd/mm/yyyy)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total						

Rate at which tax deducted	Date of payment of tax deducted to the Central Government (dd/mm/yyyy)	Section of Income-tax Act 1961 under which tax deducted	Amount of tax out of (6) claimed for relevant assessment year	Name of deductor	TAN of deductor	PAN of deductor
(8)	(9)	(10)	(11)	(12)	(13)	(14)
Total						

*Specified income means any income referred to in sub-section (20) of section 155 which has been included in the return of income of relevant assessment year and tax on such income is deducted at source and paid to the credit of the Central Government in accordance with the provisions of Chapter XVII-B in a subsequent financial year.

VERIFICATION

I..... son/daughter of.....having PAN/Aadhaar number do hereby declare that: -

- a) To the best of my knowledge and belief what is stated above is correct, complete and truly stated.
- b) I have furnished the return of income in which such specified income was included, for the relevant assessment year under section 139.
- c) I have not claimed credit for the tax deducted at source on the specified income claimed in Form No. 71 in any other assessment year and will not claim the same.
- d) I also declare that I am making application in my capacity as of and I am also competent to make this application and verify it.

Date:

Signature:

Place:

Address:

Note:

1. Information in Row no. (3) and (4) would be required where:

- (i) the successor entity is furnishing the Form for predecessor entity who is no longer in existence
- (ii) the Form is furnished by the legal heir of deceased person

Separate Form must be furnished for each predecessor entity if there is more than one predecessor and separate Form must be furnished for successor.

2. For each relevant assessment year, separate form should be furnished.

3. Total income/deemed total income/loss should be reported as per latest intimation/ assessment/ re-assessment/ rectification / re-computation order, as the case may be.

4. For more than one entry, separate rows may be filled.

[Notification No. 73/2023/F. No. 370142/30/2023-TPL]

JIVITESH ANAND, 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. 630(E) dated 28th August, 2023.

