

MINISTRY OF FINANCE
(Department of Revenue)
(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 23rd April, 2010

INCOME-TAX

S.O. 943 (E).- 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 (Third Amendment) Rules, 2010.
(2) They shall come into force on the 1st day of April, 2010.
2. In the Income-tax Rules, 1962,
 - (a) in rule 12, -
 - (i) in sub-rule (1), for the figures "2009", the figures "2010" shall be substituted;
 - (ii) in sub-rule (5), for the figures "2008", the figures "2009" shall be substituted;
 - (b) in Appendix-II, for Forms ITR-1 and ITR-V, the following forms shall be substituted, namely:-

FORM SARAL-II (ITR-1)

INDIAN INCOME TAX RETURN

[For Individuals having Income from Salary / Pension / Income from One House Property (excluding loss brought forward from previous years) / Income from Other Sources (Excluding Winning from Lottery and Income from Race Horses)]

(Please see rule 12 of the Income-tax Rules,1962) (Also see attached instructions)

Assessment Year

2	0	1	0	-	1	1
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PERSONAL INFORMATION	First name		Middle name		Last name		PAN		
	Flat/Door/Block No			Name Of Premises/Building/Village			Date of Birth (DD/MM/YYYY)		
	Road/Street/Post Office			Area/Locality			Employer Category (Tick) <input checked="" type="checkbox"/> Govt <input type="checkbox"/> PSU <input type="checkbox"/> Others		
	Town/City/District			State		Pin code		Sex (Tick) <input checked="" type="checkbox"/> Male <input type="checkbox"/> Female	
	Email Address				(STD code)-Phone Number ()				
FILING STATUS	Designation of Assessing Officer (Ward/Circle)						Return filed under section - [Please see instruction number-9(i)]		
	Whether original or revised return? (Tick) <input checked="" type="checkbox"/> Original <input type="checkbox"/> Revised <input type="checkbox"/>								
	If revised, enter receipt no and date of filing original return						DD / MM / YYYY		
	Residential Status (Tick) <input checked="" type="checkbox"/> Resident <input type="checkbox"/> Non-Resident <input type="checkbox"/> Resident but Not Ordinarily Resident								
INCOME & DEDUCTIONS	1 Income chargeable under the Head 'Salaries'(Salary/ Pension)							1	
	2 Income chargeable under the Head 'House Property' (enter -ve sign in case of loss, if any)							2	
	3 Income chargeable under the Head 'Other Sources' (enter -ve sign in case of loss, if any)							3	
	4 Gross Total Income (1+2+3)							4	
	5 Deductions under chapter VI A (Section)								
	a 80C		e 80DD		i 80GG				
	b 80CCC		f 80DDB		j 80GGA				
	c 80CCD		g 80E		k 80GGC				
	d 80D		h 80G		l 80U				
	6 Deductions (Total of 5a to 5l)							6	
7 Total Income (4-6)							7		
TAX COMPUTATION	8 Tax Payable on Total Income							8	
	9 Secondary and Higher Education cess on 8							9	
	10 Total Tax and Education Cess Payable (8+9)							10	
	11 Relief under section 89							11	
	12 Relief under section 90 / 91							12	
	13 Balance Tax Payable (10-11-12)							13	
14 Total Interest Payable u/s 234A / 234B / 234C							14		
15 Total Tax and Interest Payable (12+13)							15		

Receipt No

Date

TAXES PAID	16	Taxes Paid										
		a	Advance Tax (from item 25)								16a	
		b	TDS (column 7 of item 23 +column 7 of item 24)								16b	
		c	Self Assessment Tax (from item 25)								16c	
	17	Total Taxes Paid (16a+16b+16c)										17
	18	Tax Payable (15-17) (Enter if 15 is greater than 17, else leave blank)										18
REFUND	19	Refund (17d-16) (enter if 17d is greater than 16, also give Bank Account details below)										19
	20	Enter your bank account number (mandatory in case of refund)										
	21	Do you want your refund by <input type="checkbox"/> cheque, or <input type="checkbox"/> deposited directly into your bank account? (tick as applicable <input checked="" type="checkbox"/>)										
	22	Give additional details of your bank account										
		MICR Code					Type of Account (tick as applicable <input checked="" type="checkbox"/> Savings <input type="checkbox"/>					

23	Details of Tax Deducted at Source from Salary [As per Form 16 issued by Employer(s)]							
TDS ON SALARY	SI No	Tax Deduction Account Number (TAN) of the Employer	Name and address of the Employer	Income chargeable under the head Salaries	Deduction under Chapter VI-A	Tax payable (incl. education cess)	Total tax deducted	Tax payable/refundable
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	i							
	ii							

24	Details of Tax Deducted at Source other than salary						
TDS ON INTEREST	SI No	Tax Deduction Account Number (TAN) of the Deductor	Name and address of the Deductor	Amount paid/credited	Date of Payment / Credit	Total tax deducted	Amount out of (6) claimed for this year
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	i						
	ii						
NOTE ▶ Enter the total of column (7) of 23 and column (7) of 24 in SI No. 17b of TAXES PAID							

25	Details of Advance Tax and Self Assessment Tax Payments					
TAX PAYMENTS	SI No	Name of Bank & Branch	BSR Code	Date of Deposit (DD/MM/YYYY)	Serial Number of Challan	Amount (Rs)
	i					
	ii					
	iii					
NOTE ▶ Enter the totals of Advance tax and Self Assessment tax in SI No. 17a and 17c of TAXES PAID						

26	Other Information (transactions reported through Annual Information Return) (Please see instruction number-9(ii) for code)								
SI	Code	Amount (Rs)	SI	Code	Amount (Rs)	SI	Code	Amount (Rs)	
A	001		d	004		G	007		
B	002		e	005		H	008		
C	003		f	006					

27	Exempt income only for reporting purposes (from Dividend, Capital gains etc)										27
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VERIFICATION

I, _____ son/ daughter of _____ solemnly declare that to the best of my knowledge and belief, the information given in the return thereto is correct and complete and that the amount of total income and other particulars shown therein are truly stated and are in accordance with the provisions of the Income-tax Act, 1961, in respect of income chargeable to Income-tax for the previous year relevant to the Assessment Year 2010-11.

Place

Date

Sign here →

28 If the return has been prepared by a Tax Return Preparer (TRP) give further details as below:

Identification No. of TRP	Name of TRP	Counter Signature of TRP

29 If TRP is entitled for any reimbursement from the Government, amount thereof *(to be filled by TRP)* **29**

FORM	ITR-V	INDIAN [Where the data of the Return of Income in Form SARAL-II (ITR-1), ITR-2, ITR-3, ITR-4, ITR-5, ITR-6 & ITR-8 transmitted electronically without digital signature] (Please see rule 12 of the Income-tax Rules,1962) (Also see attached instructions)	Assessment Year					
			2	0	1	0	-	1

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION	Name		PAN			
	Flat/Door/Block No	Name Of Premises/Building/Village	Form No. which has been electronically transmitted (fill the code)			
	Road/Street/Post Office	Area/Locality				
	Town/City/District	State	Status (fill the code)			

Designation of Assessing Officer (Ward/ Circle)	Original or Revised
E-filing Acknowledgement Number	Date(DD/MM/YYYY) / /

COMPUTATION OF INCOME AND TAX THEREON	1	Gross total income	1		
	2	Deductions under Chapter-VI-A	2		
	3	Total Income	3		
	3a	Current Year loss (if any)	3a		
	4	Net tax payable	4		
	5	Interest payable	5		
	6	Total tax and interest payable	6		
	7	Taxes Paid			
		a	Advance Tax	7a	
		b	TDS	7b	
	c	TCS	7c		
	d	Self Assessment Tax	7d		
	e	Total Taxes Paid (7a+7b+7c +7d)	7e		
8	Tax Payable (6-7e)	8			
9	Refund (7e-6)	9			

VERIFICATION

I, _____ (full name in block letters), son/ daughter of _____ holding permanent account number _____ solemnly declare that to the best of my knowledge and belief, the information given in the return and the schedules thereto which have been transmitted electronically by me vide acknowledgement number mentioned above is correct and complete and that the amount of total income/ fringe benefits and other particulars shown therein are truly stated and are in accordance with the provisions of the Income-tax Act, 1961, in respect of income and fringe benefits chargeable to income-tax for the previous year relevant to the assessment year 2010-11. I further declare that I am making this return in my capacity as _____ and I am also competent to make this return and verify it.

Sign here →	Date	Place
If the return has been prepared by a Tax Return Preparer (TRP) give further details as below:		
Identification No. of TRP	Name of TRP	Counter Signature of TRP

For Office Use Only Receipt No Date	Seal and Signature of receiving official
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[Notification No.29 / 2010 / F.No.142/28/2009 -TPL]

(PAWAN K. KUMAR)
Director to the Government of India

Note.- The principal rules were published vide Notification No.S.O.969(E), dated the 26th March, 1962 and last amended by Income-tax (2nd Amendment) Rules, 2010 vide Notification S.O. No.775(E)dated 8th of April, 2010.