

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

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

New Delhi, the 30th March, 2005

NOTIFICATION
INCOME-TAX

S.O. 456(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 (Eleventh Amendment) Rules, 2005.
(2) They shall come into force from the date of publication in the Official Gazette.
2. In the Income-tax Rules, 1962,-
 - (a) in Part VI, in rule 37, in the Table, against serial number 2, in column (1), for the words, figures and letter 'and under section 194K from "Income in respect of units".', the words, figures and letters ', under section 194K from "Income in respect of units" and under section 194LA from "Payment of compensation on acquisition of certain immovable property". ' shall be substituted;
 - (b) in Appendix II,-
 - (i) for Form No.24, the following form shall be substituted, namely:-

FORM NO. 26 (REVISED) - 2019

S. No.	Year	Quarter	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1.	2019-20	1										
2.	2019-20	2										
3.	2019-20	3										
4.	2019-20	4										
5.	2020-21	1										
6.	2020-21	2										
7.	2020-21	3										
8.	2020-21	4										
9.	2021-22	1										
10.	2021-22	2										
11.	2021-22	3										
12.	2021-22	4										
13.	2022-23	1										
14.	2022-23	2										
15.	2022-23	3										
16.	2022-23	4										
17.	2023-24	1										
18.	2023-24	2										
19.	2023-24	3										
20.	2023-24	4										
21.	2024-25	1										
22.	2024-25	2										
23.	2024-25	3										
24.	2024-25	4										
25.	2025-26	1										
26.	2025-26	2										
27.	2025-26	3										
28.	2025-26	4										
29.	2026-27	1										
30.	2026-27	2										
31.	2026-27	3										
32.	2026-27	4										
33.	2027-28	1										
34.	2027-28	2										
35.	2027-28	3										
36.	2027-28	4										
37.	2028-29	1										
38.	2028-29	2										
39.	2028-29	3										
40.	2028-29	4										

7. I hereby declare:

- (i) The above given details of employees are correct and true and I have not included any other employees.
- (ii) The above given details are correct and true and I have not included any other employees.
- (iii) The amount of contribution for the year ending 31st March 2024 has been paid to the credit of the Central Government Health Scheme (CGHS) account.
- (iv) The contribution for the year ending 31st March 2024 is correct.

Name: _____

Date: _____

Name and Signature of the employee/owner responsible for payment of contribution: _____

Notes:

1. To be filled by the employer/owner/proprietor.
2. Government employees, public servants and other employees covered under the Employees' Provident Fund Scheme, 1952 are not eligible for the scheme.
3. Employees of Government departments.
4. Details of employees, including their names, addresses, and other particulars, to be furnished in the form prescribed under the Employees' Provident Fund Scheme, 1952, and to be submitted to the Employer/Owner/Proprietor.
5. In case of employees, the employer/owner/proprietor shall be responsible for the contribution for the year ending 31st March 2024.
6. Where the employer/owner/proprietor is not the owner of the premises, the Employer/Owner/Proprietor should be indicated in the form in the space provided for the purpose.
7. The contribution for the year ending 31st March 2024 is correct.

ANNEXURE

Particulars of value of properties and amount of contribution to Employees' Provident Fund Account for the year ending 31st March 2024.

Sl. No.	Particulars of value of properties	Total of income assessed in terms of contribution to the Employees' Provident Fund Account		Sl. No.	Particulars of value of properties	Total of income assessed in terms of contribution to the Employees' Provident Fund Account
		Sl. No.	Particulars of value of properties			
1.		1.		1.		
2.		2.		2.		
3.		3.		3.		
4.		4.		4.		
5.		5.		5.		
6.		6.		6.		
7.		7.		7.		
8.		8.		8.		
9.		9.		9.		
10.		10.		10.		
11.		11.		11.		
12.		12.		12.		
13.		13.		13.		
14.		14.		14.		
15.		15.		15.		
16.		16.		16.		
17.		17.		17.		
18.		18.		18.		
19.		19.		19.		
20.		20.		20.		
21.		21.		21.		
22.		22.		22.		
23.		23.		23.		
24.		24.		24.		
25.		25.		25.		
26.		26.		26.		
27.		27.		27.		
28.		28.		28.		
29.		29.		29.		
30.		30.		30.		
31.		31.		31.		
32.		32.		32.		
33.		33.		33.		
34.		34.		34.		
35.		35.		35.		
36.		36.		36.		
37.		37.		37.		
38.		38.		38.		
39.		39.		39.		
40.		40.		40.		
41.		41.		41.		
42.		42.		42.		
43.		43.		43.		
44.		44.		44.		
45.		45.		45.		
46.		46.		46.		
47.		47.		47.		
48.		48.		48.		
49.		49.		49.		
50.		50.		50.		
51.		51.		51.		
52.		52.		52.		
53.		53.		53.		
54.		54.		54.		
55.		55.		55.		
56.		56.		56.		
57.		57.		57.		
58.		58.		58.		
59.		59.		59.		
60.		60.		60.		
61.		61.		61.		
62.		62.		62.		
63.		63.		63.		
64.		64.		64.		
65.		65.		65.		
66.		66.		66.		
67.		67.		67.		
68.		68.		68.		
69.		69.		69.		
70.		70.		70.		
71.		71.		71.		
72.		72.		72.		
73.		73.		73.		
74.		74.		74.		
75.		75.		75.		
76.		76.		76.		
77.		77.		77.		
78.		78.		78.		
79.		79.		79.		
80.		80.		80.		
81.		81.		81.		
82.		82.		82.		
83.		83.		83.		
84.		84.		84.		
85.		85.		85.		
86.		86.		86.		
87.		87.		87.		
88.		88.		88.		
89.		89.		89.		
90.		90.		90.		
91.		91.		91.		
92.		92.		92.		
93.		93.		93.		
94.		94.		94.		
95.		95.		95.		
96.		96.		96.		
97.		97.		97.		
98.		98.		98.		
99.		99.		99.		
100.		100.		100.		

Name: _____

Date: _____

Name and Signature of the employee/owner responsible for payment of contribution: _____

(ii) for Form No.26, the following form shall be substituted, namely:-

37E. Every person collecting tax in accordance with the provisions of section 206C shall, in respect of a financial year, deliver or cause to be delivered to the Income-tax Authority referred to in rule 37F, the return for collection of tax in Form No.27E on or before the 30th June following the financial year. ”.

Notification No. 124/2004

[F.No.149/87/2004-TPL]

(A. SREENIVASA RAO)
Under Secretary (TPL-III)

Note.- The principal rules were published vide Notification No.S.O.969(E), dated the 26th March, 1962 and last amended by Income-tax (Eighth Amendment) Rules, 2005 vide Notification S.O. No. 441(E) dated 29th March, 2005.