

**Government of India  
Ministry of Finance  
Central Board of Direct Taxes  
Directorate of Income Tax (Systems)**

Notification No 7 /2016

New Delhi, <sup>th</sup> 4 May, 2016

**Procedure for submission of declaration by person claiming receipt of certain incomes without deduction of tax in Form 15G/15H under sub-section (1) or under sub-section (1A) of section 197A of the Income-tax Act, 1961 read with Rule 29C of Income-tax Rules, 1962**

As per sub-rule (1) of rule 29C (Declaration by person claiming receipt of certain incomes without deduction of tax) of the Income-tax Rules, 1962 (hereunder referred as the Rules) a declaration under sub-section (1) or under sub-section (1A) of section 197A shall be in Form No. 15G and declaration under sub-section (1C) of section 197A shall be in Form No. 15H.

2. As per sub-rule (3) of rule 29C, the person responsible for paying any income of the nature referred to in sub-section (1) or sub-section (1A) or sub-section (1C) of section 197A, shall allot a unique identification number to each declaration received by him in Form No.15G and Form No.15H respectively during every quarter of the financial year in accordance with the procedures, formats and standards specified by the Principal Director-General of Income-tax (Systems) under sub-rule (7) of rule 29C.

3. As per sub-rule (4) of rule 29C, the person referred to in sub-rule (3) herein shall furnish the particulars of declaration received by him during any quarter of the financial year along with the unique identification number allotted by him under sub-rule (3) in the statement of deduction of tax of the said quarter in accordance with the provisions of clause (vii) of sub-rule (4) of rule 31A. As per sub-rule (7) of rule 29C, the Principal Director General of Income-tax (Systems) shall specify the procedures, formats and standards for the purposes of furnishing and verification of the declaration, allotment of unique identification number and furnishing or making available the declaration to the income tax authority and shall be responsible for the day-to-day administration in relation to the furnishing of the particulars of declaration in accordance with the provisions of sub-rule (4) of rule 29C.

4. In exercise of the powers delegated by Central Board of Direct Taxes ('Board') under sub-rule (7) of rule 29C of the Income-tax Rules, 1962, the Principal Director General of Income-tax (Systems) hereby lays down the following procedures:

- a. **Registration:** The deductor/collector is required to register by logging in to the e-filing website (<https://incometaxindiaefiling.gov.in/>) of the Income Tax Department. To file the "Statement of Form 15G/15H", deductor should hold a valid TAN. Following path is to be used for the registration process:

**Register yourself- >Tax Deductor & Collector**

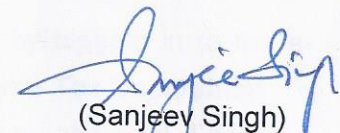
- b. Preparation:** The prescribed schema for Form 15G/15H and utility to prepare XML file can be downloaded from the e-filing website home page under forms (other than ITR) tab. The Form 15G/15H utility can be used to prepare the xml zip file. The declaration is required to be submitted using a Digital Signature Certificate. The signature file for the zipped file can be generated using the DSC Management Utility (available under Downloads in the e-Filing website <https://incometaxindiaefiling.gov.in/>)
- c. Submission:** The designated person is required to login to the e-filing website using TAN and go to e-File -> Upload Form 15G/15H. The designated person is required to upload the "Zip" file along with the signature file (generated as explained in para (b) above). Once uploaded, the status of the statement shall be shown as "Uploaded". The uploaded file shall be processed and validated at the e-filing portal (list of validations are given in the user manual). Upon validation, the status shall be either "Accepted" or "Rejected" which will reflect within 24 hours from the time of upload. The status of uploaded file will be visible at My account -> View Form 15G/15H. In case the submitted file is "Rejected", the reason for rejection shall be displayed and the corrected statement can be uploaded again.

  
(Gopal Mukherjee)

Pr. DGIT (Systems), CBDT

Copy to:-

1. PPS to the Chairman and Members, CBDT, North Block, New Delhi.
2. All Pr. Chief Commissioners/ Pr. Director Generals/ Chief Commissioners/ Director Generals of Income Tax – with a request to circulate amongst all officers in their regions/ charges.
3. JS (TPL)-1 & II/ Media coordination and Official spokesperson of CBDT
4. DIT (IT)/ DIT (Audit)/ DIT (Vig.)/ ADG (Systems) 1, 2, 3, 4, 5 / DIT (CPC) Bangalore, DIT (CPC-TDS) Ghaziabad.
5. ADG (PR, PP&OL) with a request for advertisement campaign for the Notification.
6. TPL and ITA Divisions of CBDT.
7. The Institute of Chartered Accountants of India, IP Estate, New Delhi.
8. Web Manager, "incometaxindia.gov.in" for hosting on the website.
9. Database cell for uploading on [www.irsofficeronline.gov.in](http://www.irsofficeronline.gov.in) and in DGIT (S) Corner.
10. ITBA publisher for uploading on ITBA portal.

  
(Sanjeev Singh)  
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