

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

NOTIFICATION

New Delhi, the 6th November, 2019

G.S.R .825(E).— In exercise of the powers conferred by section 139A, read with 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. Short title and commencement. – (1) These rules may be called the Income-tax (12th Amendment) Rules, 2019.

(2) They shall be deemed to have come into force from the 1st day of September, 2019.

2. In the Income-tax Rules, 1962, in Appendix-II,-

(1) in Form Nos. 3AC, 3AD, 8, 10CCB, 10CCBA, 10CCBB, 10CCBBA, 10CCBC, 10CCBD, 12B, 13, 27A, 27B and 34F, for the words and letters “Permanent Account No.”, wherever they occur, the words “Permanent Account Number or Aadhaar Number” shall be substituted;

(2) in Form Nos. 3CA, 3CB, 3CED, 3CEDA, 3CEF, 3CEFA, 3CEFB, 3CFA, 3CI, 5B, 10FB, 10FC, 12BB, 15CC, 26AS, 26QAA, 31, 33, 34C, 34DA, 34E and 52A, for the words “Permanent Account Number”, wherever they occur, the words “Permanent Account Number or Aadhaar Number” shall be substituted;

(3) in Form Nos. 3CD, 3CG, 26QB, 26QC, 30A, 45D and 49B, for the words, brackets and letters “Permanent Account Number (PAN)”, wherever they occur, the words “Permanent Account Number or Aadhaar Number” shall be substituted;

(4) in Form Nos. 3CEG, 3CEH, 3CEI, 3CH, 10CCB, 10CCBA, 10CCBB, 10CCBBA, 10CCBC, 10CCBD, 10FA, 12BA, 15CA, 15CC, 15G, 15H, 16,16A,16B,16C, 26A, 26AS, 27BA, 27C, 27D, 29C, 34B, 34BA, 35, 36, 36A, 64, 64A, 64D and 68, for the letters “PAN”, wherever they occur, the words “Permanent Account Number or Aadhaar Number” shall be substituted;

(5) in Form Nos. 10CCD, 10CCE and 56FF, for the letters “PAN No.”, wherever they occur, the words “Permanent Account Number or Aadhaar Number” shall be substituted;

(6) in Form Nos. 26Q, 27 EQ and 27Q,—

(a) for the words, brackets and letters “Permanent Account Number (PAN)”, wherever they occur, the words “Permanent Account Number or Aadhaar Number” shall be substituted;

(b) for the letters “PAN”, wherever they occur, the words “Permanent Account Number or Aadhaar Number”, shall be substituted;

(7) in Form Nos. 10BA, 56F, 56G and 56H, for the words “permanent account number”, wherever they occur, the words “Permanent Account Number or Aadhaar Number” shall be substituted;

(8) in Form No. 58B, for the words “permanent Account Number”, the words “Permanent Account Number or Aadhaar Number” shall be substituted;

(9) in Form Nos. 64B and 64C, in item 3, for the words “Permanent Account Number”, the words “Permanent Account Number or Aadhaar Number” shall be substituted;

(10) in Form No. 3CE,—

(a) for the words “Permanent Account Number”, the words “Permanent Account Number or Aadhaar Number” shall be substituted;

(b) in the Annexure, in PART A, in item 3, for the words “Permanent account number”, the words “Permanent Account Number or Aadhaar Number” shall be substituted;

(11) in Form Nos. 3CEA and 3CEAA, for the words “Permanent account number”, the words “Permanent Account Number or Aadhaar Number” shall be substituted;

(12) in Form No. 3CEB,—

(a) for the letters “PAN”, the words “Permanent Account Number or Aadhaar Number” shall be substituted;

(b) in the Annexure, in PART A, in item 3, for the words “Permanent account number”, the words “Permanent Account Number or Aadhaar Number” shall be substituted;

(13) in Form No. 3CEC, in item 1, in sub-item (b), for the words “Permanent account number”, the words “Permanent Account Number or Aadhaar Number” shall be substituted;

(14) in Form No. 3CEJ,—

(a) for the letters “PAN”, the words “Permanent Account Number or Aadhaar Number” shall be substituted;

(b) in the ‘Annexure to Form No. 3CEJ’, in item 3, for the words “Permanent account number”, the words “Permanent Account Number or Aadhaar Number” shall be substituted;

(15) in Form No. 3CF-I, in item 12, for the letters “PAN”, the words “Permanent Account Number or Aadhaar Number” shall be substituted;

(16) in Form Nos. 3CF-II and 3CF-III, in item 11, for the letters “PAN”, the words “Permanent Account Number or Aadhaar Number” shall be substituted;

(17) in Form No. 3CJ, in item 5, for the words, brackets and letters “Permanent Account Number (PAN)”, the words “Permanent Account Number or Aadhaar Number” shall be substituted;

(18) in Form No. 10CCF,—

(a) for the words “Permanent Account Number”, the words “Permanent Account Number or Aadhaar Number” shall be substituted;

(b) in the Annexure A, in item 3, for the words “Permanent Account number”, the words “Permanent Account Number or Aadhaar Number” shall be substituted;

(19) in Form No. 10DA,—

(a) for the words “permanent account number”, the words “Permanent Account Number or Aadhaar Number” shall be substituted;

(b) in the Annexure, in item 3, for the words “Permanent Account Number”, the words “Permanent Account Number or Aadhaar Number” shall be substituted;

(20) in Form No. 10E, for the words “Permanent account number”, the words “Permanent Account Number or Aadhaar Number” shall be substituted;

(21) in Form No. 10F,—

(a) for the words “Permanent Account Number”, the words “Permanent Account Number or Aadhaar Number” shall be substituted;

(b) for the words, brackets and letters “Permanent Account Number (PAN)”, the words “Permanent Account Number or Aadhaar Number” shall be substituted;

(22) in Form No. 13,—

(a) in item 2, in sub-item (iii), for the words and letters “Permanent Account No.”, the words “Permanent Account Number or Aadhaar Number” shall be substituted;

(b) in the Annexure I and Annexure III, for the words, brackets and letters “Permanent account number (PAN)”, the words “Permanent Account Number or Aadhaar Number” shall be substituted;

(23) in Form No. 24Q,—

(a) for the words, brackets and letters “ Permanent Account Number (PAN)”, the words “Permanent Account Number or Aadhaar Number” shall be substituted;

(b) for the letters “PAN”, wherever they occur, the words “Permanent Account Number or Aadhaar Number” shall be substituted;

(24) in Form No. 26QA,—

(a) in item 1, for the words, brackets and letters “Permanent Account No. (PAN)”, the words “Permanent Account Number or Aadhaar Number” shall be substituted;

(b) in item 3, for the letters “PAN”, the words “Permanent Account Number or Aadhaar Number” shall be substituted;

(25) in Form No. 29C,—

(a) in item 1, for the letters “PAN”, the words “ Permanent Account Number or Aadhaar Number” shall be substituted;

(b) in Annexure A, in item 3, for the words “Permanent Account Number”, the words “Permanent Account Number or Aadhaar Number” shall be substituted;

(26) in Form No. 30C, in item 6, —

(a) for the letters “PAN”, the words “ Permanent Account Number or Aadhaar Number” shall be substituted;

(b) after figures and letter “139A”, the words “ or Aadhaar Number” shall be inserted;

(27) in Form No. 34D, in item 4, for the words “Permanent Account Number”, the words “Permanent Account Number or Aadhaar Number” shall be substituted;

(28) in Form No. 34EA,—

- (a) in item 8, for the words “Permanent Account Number” , the words “Permanent Account Number or Aadhaar Number” shall be substituted;
- (b) in item 9, for the letters “PAN”, the words “Permanent Account Number or Aadhaar Number” shall be substituted;
- (29) in Form No. 49C,—
- (a) in item 4, for the words “Permanent Account Number”, the words “Permanent Account Number or Aadhaar Number” shall be substituted;
- (b) in item 18 and item 21, for the letters “PAN”, the words “Permanent Account Number or Aadhaar Number” shall be substituted;
- (30) in Form No. 49D,—
- (a) for the words “Permanent Account Number”, occurring at both the places, the words “Permanent Account Number or Aadhaar Number” shall be substituted;
- (b) in item 7, for the letters “PAN”, the words “Permanent Account Number or Aadhaar Number” shall be substituted;
- (31) in Form No. 64E, in item 6 and item 9, for the letters “PAN”, the words “Permanent Account Number or Aadhaar Number” shall be substituted;
- (32) in Form No. 67,—
- (a) in item 2, for the letters “PAN”, the words “Permanent Account Number or Aadhaar Number” shall be substituted;
- (b) under the heading ‘Verification’, for the words “permanent account number”, the words “Permanent Account Number or Aadhaar Number” shall be substituted.

[Notification No. 95/2019/F.No. 370142/15/2019-TPL]

ANKUR GOYAL, Under Secy.

Explanatory Memorandum: It is hereby certified that no person is being adversely affected by giving retrospective effect to these amendment rules.

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 last amended *vide* notification number G.S.R. No. 701(E), dated the 30th September, 2019.