

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

New Delhi, the 14th September, 2022

**INCOME-TAX**

**G.S.R. 697(E).**—In exercise of the powers conferred by section 285B read with clause (mma) of sub-section (2) of 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 (30<sup>th</sup> Amendment) Rules, 2022.

(2) They shall come into force from the date of publication in the Official Gazette.

2. In the Income-tax Rules, 1962 (hereinafter referred to as the principal rules), for rule 121A, the following rule shall be substituted, namely:-

**“121A. Form of statement to be furnished by producers of cinematograph films or persons engaged in specified activity.-**

(1) The statement required to be furnished under section 285B by a person carrying on production of cinematograph film or engaged in specified activity, or both, shall be in Form No. 52A for each previous year.

(2) Form No. 52A shall be furnished within sixty days from the end of the previous year.

(3) For the purpose of section 285B, the prescribed authority shall be 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 Director General of Income-tax (Systems).

(4) Form No. 52A, 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).

(5) The Principal Director General of Income-tax (Systems) or Director General of Income-tax (Systems), as the case may be, shall,—

(a) specify the procedures, formats and standards for the purposes of furnishing and verification of Form No. 52A;

(b) be responsible for the day-to-day administration in relation to furnishing and verification of Form No. 52A; and

(c) be responsible for formulating and implementing appropriate security, archival and retrieval policies in relation to Form No. 52A.

(6) The Principal Director General of Income-tax (Systems) or 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 Director General of Income-tax (Systems) shall forward Form No. 52A to the Assessing Officer.

**Explanation:** For the purposes of this rule, "specified activity" shall have the same meaning as assigned to it in the *Explanation* to section 285B of the Act.”

3. In the principal rules, in Appendix II, for Form No. 52A, the following Form shall be substituted, namely:-

**“FORM NO. 52A**

[See rule 121A]

**Statement to be furnished under section 285B of the Income-tax Act, 1961 by a person carrying on production of a cinematograph film or engaged in specified activity or both**

Details of the producer of a cinematograph film / person engaged in specified activity	Name	
	Status	
	Residential status	
	Permanent Account	

		Number or Aadhaar number (if applicable)								
		Tax Deduction Account Number								
		Tax Collection Account Number								
		Address								
Relevant previous year for which the statement is being furnished										
<b>Number of cinematograph films / specified activity undertaken during the previous year</b>	Cinematograph films produced									
	Specified activity undertaken									
<b>PART-A: Details of each cinematograph film produced or specified activity undertaken during the previous year (In case of production of multiple cinematograph films or engagement in multiple specified activities during the year, provide details in Part-A and Part-B for each film/specified activity separately):</b>										
Name of the film or specified activity										
Nature of the film*	Celluloid film									
	Other than celluloid film									
Nature of specified activity*	Event management									
	Sports event management									
	Documentary production									
	Production of programmes for telecasting on television or over the top platforms or any other similar platform									
	Other performing arts									
	Any other notified activity (please specify)									
Date of starting of production of cinematograph film or commencement of specified activity**										
Whether the cinematograph film or specified activity was completed in the previous year		Yes <input type="checkbox"/> No <input type="checkbox"/>								
If yes, date of completion of production of cinematograph film or specified activity**										
<b>PART-B: Details of payments of over Rs. 50,000 in the aggregate made by the person carrying on production of cinematograph film or engaged in specified activity, or due from him to each person engaged in the production of the cinematograph film or specified activity:</b>										
S. No.	Name	Address	PAN or Aadhaar number (if applicable)	Name of the film or specified activity to which the payment relates***	Amount paid/due(in Rs.)				If tax deducted at source, then provide:	
					Paid in cash	Paid other than cash	Amount due	Total	Amount of tax deducted (in Rs.)	Section under which TDS is deducted/deductible

\*dropdown to be provided

\*\*in dd/mm/yyyy format

\*\*\*dropdown to be provided from Part-A ["Name of the film or specified activity"]

**Verification**

I ....., do hereby declare that what is stated above is true to the best of my knowledge and belief.  
Verified today, the day of.....

Place:

Date:

Signature of the Authorised Signatory.”

[Notification No. 109/2022/F. No. 370142/ 44/2022-TPL]

MRINALINI KAUR SAPRA, Director

**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 26<sup>th</sup> March, 1962 and was last amended vide notification number G.S.R. 677(E) dated 1.9.2022.