



Income Tax Department
Ministry of Finance, Government of India

Notification No : **13**
Section(s) Referred :
Date of Issue : **12/1/2004**

Notification No. 13 of 2004, dt. 12th Jan., 2004

In exercise of the powers conferred by sub-section (1A) of section 139 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby frames the following Scheme, namely:-

1. Short title, commencement and application. -

(1) This Scheme may be called the **Scheme for Filing of Return by Salaried Employees through Employer, 2004**.

(2) It shall come into force from the **1st day of April, 2004**.

(3) It shall be applicable to all eligible employees.

2. Definitions.- In this Scheme, unless the context otherwise requires, -

(a) "Act" means the Income-tax Act, 1961 (43 of 1961);

(b) "Eligible Employee" means an individual, resident in India, where-(i) his total income includes income chargeable to income tax under the head 'Salaries';

(ii) the income from salaries before allowing deduction under section 16 of the Income-tax Act, 1961, does not exceed rupees one lakh fifty thousand;

(iii) his total income does not include income chargeable to income-tax under the head 'Profits and gains of business or profession' or 'Capital gains' or, agricultural income;

and

(iv) he is not in receipt of any other income from which tax has been deducted at source during the previous year by any person other than the employer.

(c) "Form" means a form prescribed under the Income-tax Rules, 1962.

(d) all other words and expressions used herein but not defined and denned in the Act shall have the meaning respectively assigned to them in the Act.

3. Types of return to be received.-

Following types of returns shall not be furnished under this Scheme-

(i) Return of income for any assessment year other than the assessment year for which he is required to furnish the return of income under sub-section (I) of section 139 during the current financial year;

(ii) Return of income where no PAN or incorrect PAN of the employee has been quoted;

(iii) Return of income under section 153A of the Income-tax Act;

(iv) Return of an employee having more than one employer during the previous year for which the return is being furnished; and

(v) Return of employee who is not in receipt of his salary from the employer as on the last day of the previous year, for which the return is being furnished.

4. Returns how to be furnished.-

The Scheme is optional and provides an additional mode of furnishing returns of income by persons deriving income from salaries. On his option, an eligible employee may furnish his return through his employer under the Scheme, as per the following procedure: -

(i) On receipt of the certificate of tax deducted at source from the income chargeable under the head 'salaries' in Form No. 16AA from the employer, the eligible employee shall verify the information given in the said Form as correct, complete and true in accordance with the provisions of Income Tax Act, 1961 in respect of his income chargeable to income-tax for the relevant assessment year and furnish the same after being signed and verified by him to the employer before the due date specified in sub-section (1) of section 139 of the Income Tax Act, 1961.

(h) On receipt of duly signed and verified Form No. 16AA from an 'eligible employee', the employer shall furnish the return of income of the eligible employee in Form No. 16AA to the Assessing Officer and obtain an acknowledgement.

(iii) The employer shall ensure that the, return of income is furnished to the Assessing Officer on or before the due date specified in sub-section (1) of section 139 of the Income Tax Act, 1961.



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(iv) The employer shall distribute acknowledgements obtained from the Assessing Officer to the respective eligible employees.

5. Date of furnishing of return.-

For an eligible employee who opts to furnish the return of income through his employer under this Scheme, the date on which the employer has furnished the return of income of the eligible employee to the Assessing Officer shall be treated as the date of furnishing of return of income by the eligible employee and the relevant provisions of the Income-tax Act, 1961, for furnishing of income shall apply as if the return has been filed by the employee.

F.NO.142/03/2004-TPL

