



# Income Tax Department

Ministry of Finance, Government of India

## CIRCULAR

### INCOME TAX ACT

**Section 139 of the Income-tax Act, 1961 - Return of Income - Compulsory filing of e-return of income for assessment year 2008-09 - Furnishing of return by representative assessee of non-residents**

**CIRCULAR NO. 8/2008, DATED 22-9-2008**

The Central Board of Direct Taxes, *vide* notification S.O. No. 752(E), dated 28-3-2008, *inter alia*, notified a new return forms for all the assessee for assessment year 2008-09. It was provided in the rule 12 of Income-tax Rules, 1962 that a firm required to furnish the return in Form ITR-5 and to whom provisions of section 44AB are applicable or a company required to furnish the return in Form ITR-6 shall compulsorily furnish the return of income electronically for assessment year 2008-09.

2. It has been brought to the notice of the Board that the agents of non-residents, within the meaning of section 160(1)(i) of the Income-tax Act, are facing difficulties in electronically furnishing the returns of non-residents. This is because of the reason that there may be more than one agent for a non-resident in India for different transactions or a person in India may be an agent of more than one non-resident. Such situations are not covered by the existing software which functions on the principle of one assessee-one PAN-one return. Accordingly, it has been decided by the Board that it will not be mandatory for agents of non-residents, within the meaning of section 160(1)(i) of the Income-tax Act, to electronically furnish the returns of non-residents for assessment year 2008-09.

nn





**Income Tax Department**  
Ministry of Finance, Government of India

