[TO BE PUBLISHED IN THE GAZETTE OF INDIA EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (ii)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
(CENTRAL BOARD OF DIRECT TAXES)

Notification

New Delhi, the day of 4th September , 2013

INCOME-TAX

S.O. 2668(E) In exercise of the powers conferred by sub-section (3) of section 115TA 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. (1) These rules may be called the Income-tax (15th Amendment) Rules, 2013.
(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Income-tax Rules, 1962, -

(a) after rule 12B, the following rule shall be inserted, namely:-

"12BA**.** Statement under sub-section (3) of section 115TA. – (1) The statement of income distributed by the securitisation trust shall be furnished as provided in sub-rule (2) to -

(*i*) the Assessing Officer so designated by the Chief Commissioner or Commissioner of Income-tax, within whose area of jurisdiction, the principal office of the securitisation trust is situated;

(*ii*) in any other case, to the Assessing Officer within whose area of jurisdiction, the principal office of the securitisation trust is situated.

(2) The statement of distributed income which is to be furnished under sub-section (3) of section 115TA by the securitisation trust shall be in Form No.63AA, duly verified by an accountant in the manner indicated therein.";

(b) in Appendix-II, after Form No.63A, the following Form shall be inserted, namely:-

“**FORM NO. 63AA**

[*See* sub-rule(2) ofrule 12BA]

Statement to be furnished in respect of income distributed by a securitisation trust

1. Name of the securitisation trust

2. Address of the principal place from where the activities of the securitisation trust are being carried out

3. Permanent Account Number

4. Previous year ending

5. Date of setting up of the securitisation trust

6. Objects of the securitisation trust (Enclose a copy of the trust deed)

7. Whether the securitisation trust is regulated by

(i) Securities and Exchange Board of India (Public Offer and listing of Securitised Debt Instruments) Regulations, 2008

Yes/

No

(ii) Reserve Bank of India guidelines on securitisation of standard assets

Yes/No

8. Whether the trustee(s)/securitisation trust is/are registered with SEBI/RBI

Yes/No

9. Name of Scheme(s)/series under which securitised debt instruments/securities are issued

10. Income of the securitisation trust from the activity of securitisation

Rs……..

11. Income distributed by the securitisation trust

Rs……..

12. Details of income distributed, tax and interest payable

Income distributed						*Tax payable under section 115TA*	*Interest chargeable under section 115TB, if any*	*Payment towards tax and interest under section 115TB (Attach a copy of challans)*	
Sl. No.	*Date of distribution*	*Amount*						*Date of payment*	*Amount*
		*Exempt investors**	*Individuals/ HUFs***	*Any other person***	*Total*				

Enclose audited accounts including balance sheet, annual report, if any, with certified copies of income and appropriation towards distribution of income.

I, ____ (Name in full and in block letters) son/daughter/wife of ____ do hereby solemnly declare that to the best of my knowledge and belief what is stated above and in the Annexure(s), including the documents accompanying such Annexure(s), is correct and complete. I further declare that I am furnishing such statement in my capacity as ________________________________ (designation) and that I am competent to furnish this statement and verify it.
Verified today the ________________ day of ________________

………..   …………………
Place   *Signature*

<u>Verification</u>

I/We ____ have examined the books of account and other documents showing the particulars of income earned and the income distributed to the investors by the ______________________________ (name of the securitisation trust) for the previous year ending ________________________.

2. I/We declare that the above particulars are true and correct to the best of my/our knowledge and belief.

……………………………………………..
Place   ………………………………………

(Signature with name of the Accountant)
Date ……………………

Notes :

(1) *Information in respect of investors whose income, irrespective of its nature and source, is exempt under the Act

(2) ** Information in respect of investors whose income is not exempt

(3) "Accountant" means the accountant as defined in the Explanation to sub-section (2) of section 288 of the Income-tax Act, 1961.".

[Notification No. 68/2013/ F.No.142/18/2013-TPL]

(AmitKatoch)
Under Secretary to the Government of India

Note. - The principal rules were published in the Gazette of India Extraordinary Part II, section 3, sub-section (ii) vide number S.O.969 (E), dated the 26th March, 1962 and were last amended vide number S.O. 2659 (E) dated 02-09-2013.