

20.	घटाएं : धारा 192(2ख) के उपबंध के अधीन प्रस्तुत किए गए प्ररूप संख्या 12खकक के अनुसार स्रोत पर संग्रहित कर			रुपए
21.	सकल संदेय कर (17-18-19-20)			रुपए”;

घ. प्ररूप 24थ में, उपाबंध 2 की सारणी में,—

- (i) स्तंभ (388) में, "या कटौतीकर्ता (ओं)" शब्द और कोष्ठकों का लोप किया जाएगा ;
- (ii) स्तंभ (388) के पश्चात्, निम्नलिखित स्तंभ अंतःस्थापित किया जाएगा, अर्थात्:—

“(388) से भिन्न, स्रोत पर कटौती किए गए अन्य कर या स्रोत पर संग्रहित कर की धारा 192(2ख) के अनुसार रिपोर्ट की गई रकम
(388क”);

- (iii) स्तंभ (389) में,—

- I. "कटौती" शब्द के पश्चात्, "/संग्रहित" शब्द अंतःस्थापित किया जाएगा ;
- II. "388" अंक के पश्चात्, "+388क" अंक और अक्षर अंतःस्थापित किए जाएंगे ।

[सं. 112/2024/फा. सं. 370142/19/2024-टीपीएल]

खुशबू लाठर, अवर सचिव

टिप्पण : मूल नियम, भारत के राजपत्र, असाधारण, भाग II, खंड 3, उपखंड (ii) में अधिसूचना सं. का.आ. 969(अ) तारीख 26 मार्च, 1962 द्वारा प्रकाशित किए गए थे और उनका अंतिम संशोधन अधिसूचना सं. सा.का.नि. 638(अ) तारीख 15 अक्तूबर, 2024 द्वारा किया गया ।

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

New Delhi, the 15th October, 2024

G.S.R. 639(E).— In exercise of the powers conferred by section 295 read with section 192 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 (Eighth Amendment) Rules, 2024.
(2) They shall come into force on the date of their publication in the Official Gazette.
2. In the Income-tax Rules, 1962,—
 - (a) in rule 21AA, —
 - (i) in the marginal heading, for the word, figures and brackets “section 89(1)”, the word and figures “section 89” shall be substituted;

2.	Details of Tax Collected at Source –					
	Section under which tax collected at source	Name of collector	Address of collector	TAN of collector	Amount of tax collected (Rs.)	Any other relevant details
	(a)	(b)	(c)	(d)	(e)	(f)
3.	Loss under the head “Income from house property”					
	Amount (Rs.)			Details		
	(a)			(b)		

Verification

I, son/daughter of do hereby certify that the information given above is complete and correct.

Place

Date

Designation

.....

(Signature of the employee)

Full Name:.....”;

(C) in Form No. 16, in Part B (Annexure-I), in the table, for the row numbered 19 and the entries relating thereto, the following shall be substituted, namely :—

“19.	Less: Tax deducted at source as per Form No. 12BAA submitted under provisions of section 192(2B)			Rs.
20.	Less: Tax collected at source as per Form No. 12BAA submitted under provisions of section 192(2B)			Rs.
21.	Net tax payable (17-18-19-20)			Rs.”;

(D) in Form No. 24Q, in Annexure II, in the table,—

- (i) in column (388), the words and brackets “or deductor(s)” shall be omitted;
(ii) after column (388), the following column shall be inserted, namely:—

“Amount reported as per section 192(2B), of other tax deducted at source or tax collected at source, other than (388)
(388A)”;

- (iii) in column (389), –
(I) after the word “deducted”, the word “/collected” shall be inserted;
(II) after the figures “388”, the figures and letter “+388A” shall be inserted.

[No. 112/2024/F. No. 370142/19/2024-TPL]

KHUSHBOO LATHER, Under Secy.

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 were last amended *vide* notification number G.S.R 638 (E), dated the 15th October, 2024.