

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 23rd November, 2021

INCOME-TAX

G.S.R. 831(E).—In exercise of the powers conferred by section 285B 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. Short title and commencement.- (1) These rules may be called the Income tax (32nd Amendment), Rules, 2021.

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

2. In the Income-tax Rules, 1962, in Appendix II, for Form No. 52A, the following Form shall be substituted, namely:—

“FORM NO. 52A

[See rule 121A]

Statement to be furnished to the Assessing Officer under section 285B of the Income-tax Act, 1961, in respect of production of a cinematograph film

Sr. No.	Particulars	Details	
1.	Name and address of the producer	Details of Producer	
		Name	
		Status	
		Residential status	

		Permanent Account Number		
		Tax Deduction Account Number		
		Address		
2.	Relevant previous year			
3.	Details of the film	Name of the Film		
		Nature of the Film	Celluloid Film	
			Other than Celluloid Film	
4.	Date on which the production of the film was started			
5.	If the production of the film has been completed, the date of completion			
6.	Financial year to which the statement relates			
7.	Details of payments of over Rs. 50,000 in the aggregate made by the producer or due from him to each person engaged in the production of the film as employee or otherwise:			
	(i)	Details of the person to whom payment has been made or is due		
		Name of the Person	Address of the Person	PAN of the Person
	(ii)	Details of payment made to person mentioned in (i) above		
	Amount	Date on which payment	Tax deducted at	
	Whether paid in cash	was made or became due	source or not	
	if yes, then amount			

		paid in cash			
		Total amount paid			

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. 132/2021/F. No.370142/55/2021-TPL]

SHEFALI SINGH, Under Secy. (TPL-IV)

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 last amended *vide* notification number G.S.R. 713(E), dated the 01st October, 2021.