

**MINISTRY OF FINANCE**

**(Department of Revenue)**

**(CENTRAL BOARD OF DIRECT TAXES)**

**NOTIFICATION**

New Delhi, the 17th August, 2022

**INCOME TAX**

**G.S.R. 634(E).**—In exercise of the powers conferred by sub-section (1) of section 239A 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 Income-tax Rules, 1962, namely:-

1. **Short title and commencement.**—(1) These rules may be called the Income-tax (26<sup>th</sup> Amendment) Rules, 2022.

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

2. In the Income-tax Rules, 1962 (hereinafter referred to as the principal rules),—

(I) in Part VIII, before rule 41, the following rule shall be inserted, namely:-

“40G. Refund claim under section 239A.—(1) A claim for refund under section 239A shall be made in Form No. 29D.

(2) The claim under sub-rule (1) shall be accompanied by a copy of an agreement or other arrangement referred to in section 239A.

(3) The claim under sub-rule (1) may be presented by the claimant himself or through a duly authorised agent.”;

(II) in rule 41, in sub-rule (1), after the words and figures “under Chapter XIX” the brackets, words and figures “(other than under section 239A)” shall be inserted.

3. In the principal rules, in Appendix-II, after the Form No. 29C, the following Form shall be inserted, namely:—

**“Form No. 29D**

**(See rule 40G)**

**Application by a person under section 239A of the Income-tax Act, 1961 for refund of tax deducted**

To

The Assessing Officer,

This application is filed to seek refund of the tax deducted and paid to the credit of Central Government, the particulars of which are as under.

2. Detailed particulars	
(i)	Details of applicant:
	(a) Status (State whether individual, Hindu Undivided Family, Firm, Body of Individuals, Company etc.)
	(b) Residential status (Resident/ Resident but not ordinarily resident/ Non- resident during the relevant year)
	(c) Permanent Account Number or Aadhaar Number
	(d) E-mail ID
	(e) Mobile Number
(ii)	Details of the deductee:
	(a) Name
	(b) Status (State whether individual, LLP, Firm, Body of Individuals, Company etc.)
	(c) Permanent Account Number (if available)
	(d) E-mail ID
	(e) Mobile Number
	(f) Country of which the deductee was a resident in the relevant Assessment Year
(iii)	Details of agreement or other arrangement (Please attach a copy of the same with this application)
	(a) Date of signing the agreement or other arrangement
	(b) Date on which the agreement or other arrangement came into effect
	(c) Time Period for which the agreement or other arrangement is effective
(iv)	Details of transaction on which tax not deductible has been deducted
	(a) Amount of transaction (in INR)
	(b) Date of transaction
	(c) Date of payment made
	(d) Mode of payment (Please attach a copy of proof of payment)
	(e) Nature of transaction
(v)	Details of tax deducted on transaction specified in point (iv) above
	(a) Amount of tax deducted (in INR)
	(b) Date of tax deduction
	(c) Date on which the tax deducted was deposited in Government Account
	(d) Details of challan

	S.No.	BSR Code	Date of deposit in Government Account	Serial number of challan	Amount (Rs.)
(vi)	Please explain why no tax was required to be deducted on the income in the relevant transaction				
(vii)	Please state whether tax deducted on similar transaction has been refunded in 3 years prior to the relevant previous year? (If yes, please give the following details)			<input type="checkbox"/> Yes <input type="checkbox"/> No	
	(a) Relevant Assessment Year				
	(b) Date of transaction				
	(c) Amount of tax deducted				
	(d) Amount of tax refunded				
	(e) Date of order of Commissioner (Appeals) or the Assessing Officer, as the case may be (Please attach copy of order with this form)				
(viii)	Please specify other relevant details (if any)				

I,....., son/ daughter of..... do hereby declare that to the best of my knowledge and belief what is stated above is correct, complete and truly stated. I declare that no tax was required to be deducted on the income referred to in this form. I further declare that what is stated in this application is correct. I also declare that I am making this application in my capacity as ..... and I am also competent to make this application and verify it. I am holding Permanent Account Number or Aadhaar Number .....

Date:

Signature:

Place:

Address: .”.

[Notification No. 98/2022/F. No. 370142/33/2022-TPL]

SHEFALI SINGH, Under Secy., Tax Policy and Legislation

**Note :** The principal rules were published *vide* notification S.O. 969(E), dated the 26<sup>th</sup> March, 1962 and last amended *vide* notification GSR 632(E), dated the 17<sup>th</sup> August, 2022.