# 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)

#### **NOTIFICATION**

New Delhi, the 16th December, 2016

# THE TAXATION AND INVESTMENT REGIME FOR PRADHAN MANTRI GARIB KALYAN YOJANA RULES, 2016

- **S.O.4059(E).** In exercise of the powers conferred by sub-section (1) and sub-section (2) of section 199R of the Finance Act, 2016 (28 of 2016), the Central Board of Direct Taxes, subject to the control of the Central Government hereby makes the following rules, namely:—
- **1. Short title and commencement.**—(1) These rules may be called the Taxation and Investment Regime for *Pradhan Mantri Garib Kalyan Yojana* Rules, 2016.
  - (2) They shall come into force on the date of their publication in the Official Gazette.
- **2. Definitions.** (1) In these rules, unless the context otherwise requires,
  - (a) "Act" means the Finance Act, 2016 (28 of 2016);
  - (b) "Form" means a form appended to these rules;
- (2) The words and expressions used and not defined in these rules but defined in the Act, or the Income-tax Act, 1961 (43 of 1961) or the rules made thereunder, shall have the meanings respectively assigned to them in those Acts and rules.

#### 3. Declaration of income in the form of cash or deposit in an account.-

- (1) A declaration of income in the form of cash or deposit in an account maintained with a specified entity, under sub-section (1) of section 199C shall be made in Form-1.
- (2) The declaration shall be furnished to the Principal Commissioner or the Commissioner, as the case may be, notified under sub-section (1) of section 199G,-
  - (a) electronically under digital signature; or
  - (b) through transmission of data electronically under electronic verification code; or
  - (c) in print form.
- (3) If any person, having furnished a declaration under sub-rule (2), discovers any omission or any wrong statement therein, he may furnish a revised declaration on or before the date notified for filing declaration under sub-section (1) of section 199C.
- (4) The Principal Commissioner or the Commissioner, as the case may be, shall issue a certificate in Form-2 to the declarant within thirty days from the end of the month in which a valid declaration under sub-section (1) of section 199C has been furnished.
- (5) The Principal Director-General of Income-tax (Systems) or Director-General of Income-tax (Systems) shall specify the procedures, formats and standards for ensuring secure capture and

transmission of data and shall also be responsible for evolving and implementing appropriate security, archival and retrieval policies in relation to furnishing the form in the manner specified in sub-rule (2) or sub-rule (3).

Explanation.—For the purposes of this rule "electronic verification code" means a code generated for the purpose of electronic verification of the person furnishing the return of income as per the data structure and standards specified by Principal Director General of Income-tax (Systems) or Director General of Income-tax (Systems).

## **Form 1** [See rule 3 (1)]

## FORM OF DECLARATION UNDER SECTION 199C OF THE FINANCE ACT, 2016, IN RESPECT OF THE TAXATION AND INVESTMENT REGIME FOR PRADHAN MANTRI GARIB KALYAN YOJANA RULES, 2016

To,	-	The Principal	Commissioner/Commi	ssioner					
Mada	am/	/ Sir,							
		I hereby mak particulars:–	e a declaration under	section 199C of the F	inance Act,	2016. I giv	ve below	the nece	essary
	1.	Name of the	e declarant						
	2.	Address:	Office						
						Telephone	No		
			Residence						
			Mobile No	Telephone No		E-mail			
	3.	(In case PAN	Account Number (PAN N is not held, please app and acknowledgment n	oly for PAN and quote t	the date of				
	4.	Aadhaar Nur (if available)	mber issued by UIDAI						
	5.	Status of the	e declarant						
		(a) Whether	r individual, HUF, firm,	company etc.					
		(b) Whether	r Resident/Non-Reside	nt/Not ordinarily resid	ent				
	6.	Filing status (a) Whet (b) If rev	ther the declaration	is original	or re	evised			_
		Form	nter receipt No. and Dat n-1 (DD/MM/YYYY) easons for revised decla	0 0			/	/	
		` '	easons for revised decia exceeding 100 words)".	nauun					
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(b) Out of (a) above:-

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11. T	otal	of tax, su	rchar	ge a	ınd	pena	lty	pay	ablo	e (8-	+9+1	0)					R	s							
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(: (:)	<ul> <li>13. Details of amount deposited in <i>Pradhan Mantri Garib Kalyan</i> Deposit Scheme, 2016 (Attach proof of deposit and provide details below)</li> <li>(i) Amount deposited [Minimum deposit amount is 25% of item 7(a)] Rs</li></ul>																								
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1)		e following: me and address of th	e declarant:											
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2)	Son	n/Daughter/Wife of												
3)	PA	N	•••••		• • • • • • • • • • • • • • • • • • • •									
4)	Re	ceipt No. and date of	filing the Declaration:											
5)	Details of declaration as per Form-1													
,	(a)	Total amount of undi	isclosed income declared	Rs										
	(b)	Out of (a) above (i) Amount held in c	ash	Rs										
		``	t deposited in a bank accou											
	S1.	Account number	Name of Bank/ Post	Branch name	IFSC code/ any	Amount								
	No.	1 1000 0110 1101110 01	office etc.		other identity	(in Rs.)								
					code									
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		Γax, surcharge and ρε undisclosed income d		Ţ	Rs									
			osited in <i>Pradhan Mantri</i>	1		•••••								
	. ,	Garib Kalyan Deposit S		D.										
	(i	) Amount deposited		Rs										
	<b>(</b> i	ii) Date of deposit												
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	<b>(</b> i	v) Name and details deposit is made	s of branch of the entity in v	which .										

Date:	(Pr. Commissioner/Commissioner of Income-tax)
	[Notification No. 116/2016, F.No.142/33/2016-TPL]

(Dr. T.S. Mapwal) Under Secretary to the Government of India