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PRESS RELEASE

**CBDT issues notification for amendment of Form No. 15H of the Income-tax Rules, 1962**

Sub-section (1C) of section 197A of the Income-tax Act, 1961 (the Act) read with rule 29C of the Rules, *inter alia*, provides that no deduction of tax shall be made in case of a resident individual, who is of the age of sixty years or more, if he furnishes a declaration in Form 15H to the person responsible for paying any income of the nature referred to in section 192A, 193, 194, 194A, 194D, 194DA, 194EE, 194-I or 194K, to the effect that the tax on his estimated total income will be nil.

Further, Note 10 to Form No 15H provides for non-acceptance of declaration if the amount of income of the nature referred to in section 197A(1C) or the aggregate of the amounts of such income credited or paid or likely to be credited or paid during the previous year in which such income is to be included exceeds the maximum amount which is not chargeable to tax after allowing for deduction(s) under Chapter VIA, if any, set off of loss, if any, under the head "income from house property" for which the declarant is eligible.

Section 87A of the Act has been amended vide Finance Act, 2019 which provides that a resident individual, having total income up to Rs. 5 lakh, shall be entitled to a rebate of an amount being the amount of tax chargeable or Rs. 12,500/-, whichever is less.

However, at present, the note 10 of Form 15H does not take into account the maximum allowable rebate of Rs 12,500/- provided under section 87A as above, which is available to the assessee in respect of the tax calculated on income, there could be cases, where, though income of the assessee would be above the minimum amount chargeable to income-tax, tax liability may be nil after taking into account the rebate available under section 87A. Deduction of tax in such cases may cause undue hardship to senior citizens.

Accordingly, Income-tax Rules, 1962 have been amended by way of insertion of proviso in Note 10 of Form No 15H and have already been notified vide Notification No G.S.R. 375(E) dated 22nd May, 2019, so as to provide that the person responsible for paying the income referred to in column 15 of Part I shall accept the declaration in the case of the assessee, being a senior citizen, who is eligible for rebate of income-tax under section 87A, and his/her tax liability is nil after taking into account this rebate.

This notification is available on [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in).

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