



Ministry of Finance

Exception from Online Filing of Application under Section 197 and 206C (9) in the cases of NRIs and Resident Applicants

Posted On: 24 DEC 2018 4:50PM by PIB Delhi

The Central Board of Direct Taxes (CBDT) has decided to allow exception from online filing of application under Section 197 and 206C (9) in the cases of NRIs and Resident Applicants.

Vide Notification No. 74/2018 dated 25.10.2018, Rule 28 of the Income Tax Rules, 1962 was amended to prescribe electronic filing of application for lower deduction or no deduction under section 197 of Income Tax Act, 1961 using digital signature or EVC. Similar changes were also made in Rule 37G to prescribe electronic filing of application under section 206C (9) for lower or nil rate of tax collection at source (TCS). The functionality for online filing has since been made available by CPC-TDS through TRACES portal. Form No. 13 is the common form for application under Section 197 and 206C (9).

For proper administration of the provisions of Section 197 and 206C (9) and to remove genuine hardship being faced by certain applicants in filing online application in Form No. 13, the Central Board of Direct Taxes (CBDT) by virtue of the powers conferred under Section 119(1) of the Income Tax Act has:

- i. allowed Non-Resident Indians (NRIs), who are not able to register themselves on TRACES, to file manual application in Form No. 13 before the TDS officer or in ASK Centers till 31.03.2019.
- ii. allowed Resident Applicants to file Manual Application in Form No. 13 before the TDS officer or in ASK Centers till 31.12.2018.

DSM/RM/KA

(Release ID: 1557219) Visitor Counter : 491