

[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  
[CENTRAL BOARD OF DIRECT TAXES]

**Notification**

New Delhi, the 17<sup>th</sup> day of October, 2011

**INCOME-TAX**

**S.O.2394(E).**- In exercise of the powers conferred by 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. (1) These rules may be called the Income-tax (**7th Amendment**) Rules, 2011.
- (2) They shall come into force on the 1<sup>st</sup> day of November, 2011.

2. In the Income-tax Rules, 1962,-

(A) in rule 114, -

(a) in sub-rule (1), after the words, figures and letter "Form 49A", the words, figures and letters, " or 49AA , as the case may be" shall be inserted;

(b) in sub-rule (3),-

(i) for the words "accounting year" wherever they occur, the words "financial year" shall be substituted;

(ii) after item (iii), the following item shall be inserted, namely:-

" (iv) in the case of a person who is entitled to receive any sum or income or amount , on which tax is deductible under Chapter XVIIIB in any financial year, before the end of such financial year.";

(c) in sub-rule (4), for the words “Table below shall be accompanied by documents mentioned in Column 3” the words “ Table below shall be filed in Forms mentioned in Column 3 and shall be accompanied by the documents mentioned in Column 4” shall be inserted ;

(d)For the Table, the following Table shall be substituted, namely : -

TABLE

Sl.No. (1)	Applicant (2)	Form (3)	<i>Documents as proof of identity and address</i> (4)
1.	Individual who is a citizen of India	49A	(i) Proof of identity— Copy of,- (a) school leaving certificate; or (b) matriculation certificate; or (c) degree of a recognised educational institution; or (d) depository account; or (e) credit card; or (f) bank account; or (g) water bill; or (h) ration card; or (i) property tax assessment order; or (j) passport; or (k) voter identity card ; or (l) driving licence; or (m) certificate of identity signed by a Member of Parliament or Member of Legislative Assembly or Municipal Councillor or a Gazetted

			<p>Officer, as the case may be.</p> <p>In case of a person being a minor, any of the above documents of any of the parents or guardian of such minor shall be deemed to be the proof of identity.</p> <p>(ii) Proof of address—</p> <p>Copy of,-</p> <ul style="list-style-type: none"><li>(a) electricity bill; or</li><li>(b) telephone bill; or</li><li>(c) depository account; or</li><li>(d) credit card; or</li><li>(e) bank account; or</li><li>(f) ration card; or</li><li>(g) employer certificate; or</li><li>(h) passport; or</li><li>(i) voter identity card; or</li><li>(j) property tax assessment order; or</li><li>(k) driving licence; or</li><li>(l) rent receipt; or</li><li>(m) certificate of address signed by a Member of Parliament or Member of Legislative Assembly or Municipal Councillor or a Gazetted Officer, as the case may be.</li></ul> <p><b>Note 1:</b> In case of a minor, any of the above documents of any of the parents or guardian of such minor shall be deemed to be the proof of address.</p> <p><b>Note 2:</b> In case of an Indian citizen residing outside India, copy of Bank Account Statement in country of</p>
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			residence or copy of Non-resident External (NRE) bank account statements.
2	Hindu undivided family	49A	(a) an affidavit by the karta of the Hindu Undivided Family stating the name, father's name and address of all the coparceners on the date of application;  and  (b) copy of any document applicable in the case of an individual specified in serial number 1, in respect of karta of the Hindu undivided family, as proof of identity and address.
3	Company registered in India	49A	copy of Certificate of Registration issued by the Registrar of Companies.
4	Firm (including Limited Liability Partnership formed or registered in India	49A	(a) copy of Certificate of Registration issued by the Registrar of Firms/Limited Liability Partnerships; or  (b) copy of Partnership Deed.
5	Association of persons(Trusts) formed or registered in India	49A	(a) copy of trust deed; or  (b) copy of Certificate of Registration Number issued by Charity Commissioner.
6	Association of persons (other than Trusts) or body of individuals or local authority or artificial juridical person formed or registered in India	49A	(a) copy of Agreement; or  (b) copy of Certificate of Registration Number issued by Charity Commissioner or Registrar of Co-operative Society or any other Competent Authority; or  (c) any other document originating from any Central Government or State

			Government Department establishing Identity and address of such person.
7	Individuals not being a citizen of India	49AA	<p>(i) Proof of identity : -</p> <ul style="list-style-type: none"><li>(a) copy of Passport; or</li><li>(b) copy of person of Indian Origin card issued by the Government of India; or</li><li>(c) copy of Overseas Citizenship of India Card issued by Government of India; or</li><li>(d) copy of other national or citizenship Identification Number or Taxpayer Identification Number duly attested by "Apostille" (in respect of countries which are signatories to the Hague Apostille Convention of 1961) or by Indian embassy or High Commission or Consulate in the country where the applicant is located.</li></ul> <p>(ii) Proof of address :-</p> <ul style="list-style-type: none"><li>(a) copy of Passport; or</li><li>(b) copy of person of Indian Origin card issued by the Government of India; or</li><li>(c) copy of Overseas Citizenship of India Card issued by Government of India; or</li><li>(d) copy of other national or citizenship Identification Number or Taxpayer Identification Number duly attested by "Apostille" (in respect of countries which are signatories to the Hague Apostille Convention of 1961) or by Indian embassy or High</li></ul>

			<p>Commission or Consulate in the country where the applicant is located; or</p> <p>(e) copy of bank account statement in country of residence; or</p> <p>(f) copy of Non-resident External bank account statement in India; or</p> <p>(g) copy of certificate of residence in India or Residential permit issued by the State Police Authority; or</p> <p>(h) copy of the registration certificate issued by the Foreigner's Registration Office showing Indian address; or</p> <p>(i) copy of Visa granted and copy of appointment letter or contract from Indian Company and Certificate (in Original) of Indian Address issued by the employer.</p>
8	LLP registered outside India	49AA	<p>(a) copy of Certificate of Registration issued in the country where the applicant is located, duly attested by 'Apostille' (in respect of countries which are signatories to the Hague Apostille Convention of 1961) or by Indian embassy or High Commission or Consulate in the country where the applicant is located; or</p> <p>(b) copy of registration certificate issued in India or of approval granted to set up office in India by Indian Authorities.</p>

9	Company registered outside India	49AA	<p>(a) copy of Certificate of Registration issued in the country where the applicant is located, duly attested by 'Apostille' (in respect of countries which are signatories to the Hague Apostille Convention of 1961) or by Indian embassy or High Commission or Consulate in the country where the applicant is located; or</p> <p>(b) copy of registration certificate issued in India or of approval granted to set up office in India by Indian Authorities.</p>
10	Firm formed or registered outside India	49AA	<p>(a) copy of Certificate of Registration issued in the country where the applicant is located, duly attested by 'Apostille' (in respect of countries which are signatories to the Hague Apostille Convention of 1961) or by Indian embassy or High Commission or Consulate in the country where the applicant is located; or</p> <p>(b) copy of registration certificate issued in India or of approval granted to set up office in India by Indian Authorities.</p>

11	Association of persons(Trusts) formed outside India	49AA	<p>(a) copy of Certificate of Registration issued in the country where the applicant is located, duly attested by 'Apostille' (in respect of countries which are signatories to the Hague Apostille Convention of 1961) or by Indian embassy or High Commission or Consulate in the country where the applicant is located; or</p> <p>(b) copy of registration certificate issued in India or of approval granted to set up office in India by Indian Authorities.</p>
12	Association of persons (other than Trusts) or body of individuals or local authority or artificial juridical person formed or any other entity (by whatever name called) registered outside India	49AA	<p>(a) copy of Certificate of Registration issued in the country where the applicant is located, duly attested by 'Apostille' (in respect of countries which are signatories to the Hague Apostille Convention of 1961) or by Indian embassy or High Commission or Consulate in the country where the applicant is located; or</p> <p>(b) copy of registration certificate issued in India or of approval granted to set up office in India by Indian Authorities.</p>

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(B) in Appendix-II, for Form 49A, the following Forms shall be substituted, namely: - .

**[Notification No. 56/2011/ F.No.133 /48/2011 – SO (TPL)]**

(ASHIS MOHANTY)

Under Secretary to the Government of India

**Note.** - The principal rules were published vide Notification No.S.O.969 (E), dated the 26<sup>th</sup> March, 1962 and last amended by Income-tax (6th Amendment) Rules, 2011 vide Notification S.O. No. 1497(E) dated 1<sup>st</sup> July, 2011.