

75  
आज़ादी का  
अमृत महोत्सव



# Pratidhwani

OUTREACH RESONATING IN DEVELOPMENT



**North Block  
Seat of Central Board of  
Direct Taxes**







## MESSAGE

I am happy to learn that the income Tax Department is celebrating Azadi ka Amrit Mahotsav to mark 75 years of India's Independence by releasing an e-book titled 'Pratidhwani'. It is a creative exercise in studying the evolution of the Department's communication with the taxpayers.

The Income Tax Department is one of the oldest organizations in the country, entrusted with tax administration. The Department has, in the recent past, transformed into a modern, efficient and effective organization. From empowering taxpayers through initiatives like 'Honoring the Honest' to providing transparent, efficient and accountable services through the Faceless Schemes, the Income Tax Department has implemented several major reform measures in its processes and systems in the recent past. This has marked a paradigm shift. These reforms have played a crucial role in improving ease of tax compliance and ease of doing business.

Inspired by the Hon'ble Prime Minister's call to celebrate Azadi ka Amrit Mahotsav through ideas and ideals that have shaped India, the income Tax Department has planned several activities commemorating the event. 'Pratidhwani' is an e-coffee table book that presents a story of the Department's evolution in an innovative and creative manner. Through the advertisements of the Income Tax Department over the last two decades, this e-book will narrate the story of how the Department and the country have grown in-step with each other.

I congratulate the officers and staff of the income Tax Department for bringing out 'Pratidhwani'. I am sure that the book will inspire the Department to explore new and innovative approaches to reach out to taxpayers I wish them all the very best in their future endeavors.

**Smt. Nirmala Sitharaman**

Hon'ble Minister of Finance and Corporate Affairs, Govt. of India





## MESSAGE

It gives me immense pleasure to know that the Income Tax Department is releasing an e-book, 'Pratidhwani' to mark the celebrations of Azadi ka Amrit Mahotsav.

Pratidhwani is an e-book documenting the journey of the Income Tax Department and the country through the eyes of its advertisements. It is an innovative approach of highlighting the evolution of the Department's communication towards the taxpayers. The Income Tax Department plays a pivotal role in revenue mobilization for the country. The Department has eased various tax processes with the help of technology benefitting a large section of the taxpayers.

I congratulate all the officers and staff of the Department on this occasion and wish them all the success in their future endeavours.

**Shri Pankaj Chaudhary**

Hon'ble Minister of State for Finance, Govt. of India





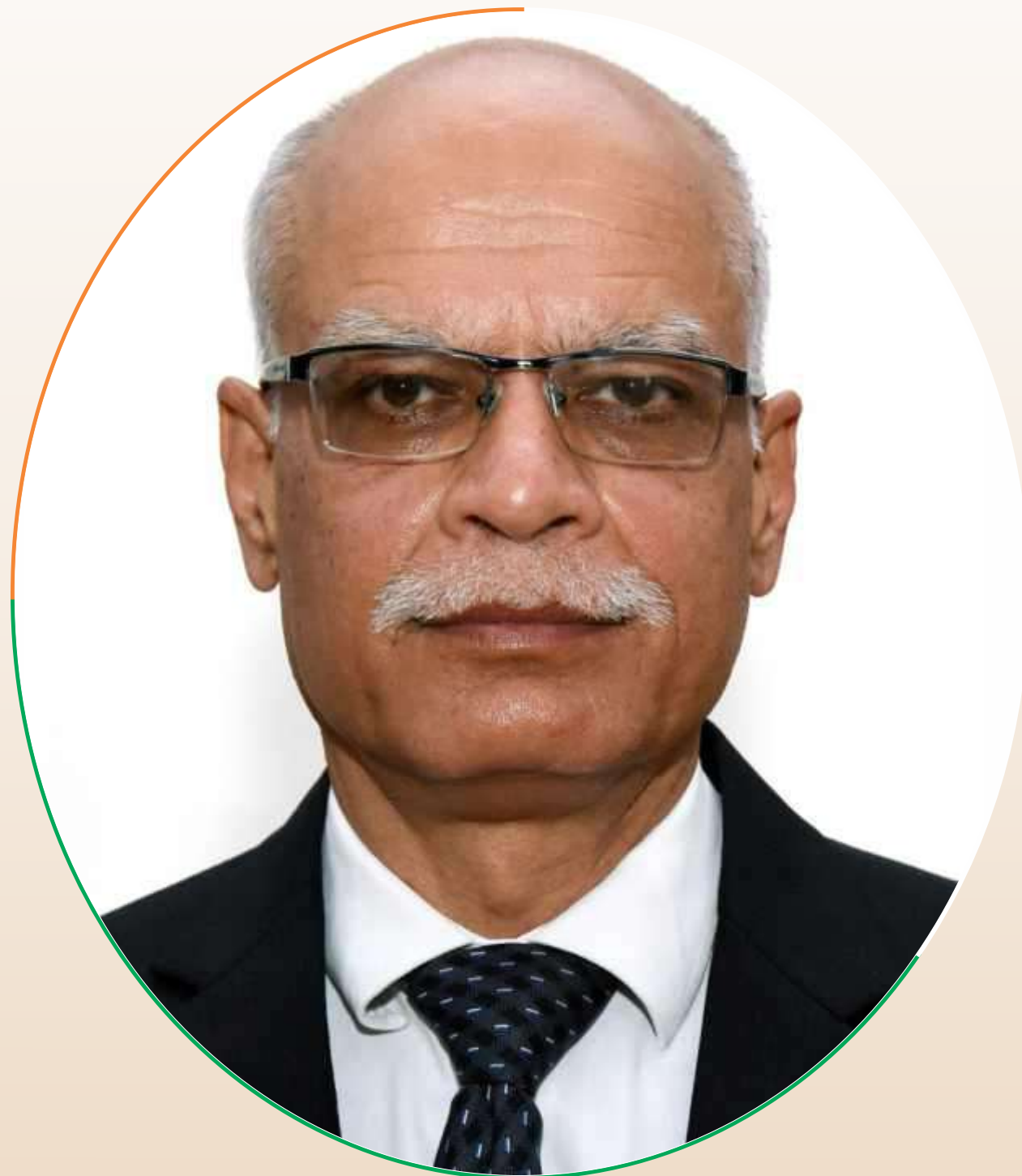
## MESSAGE

I am delighted to know that the Income Tax Department is releasing an e-book titled 'Pratidhwani' under the celebrations of Azadi Ka Amrit Mahotsav.

In the recent years, a number of legislative and administrative reforms have been undertaken in the Income Tax Department. As a result, the Department has become more efficient, taxpayer friendly and technologically driven. It has simplified the tax compliance processes for the taxpayers. Pratidhwani showcases the Department's communication and outreach strategy over the last two decades. This e-book is an impressive collection of advertisements of the Department which weaves a story of Department's contribution to the nation's development.

I congratulate the Income Tax Department for the remarkable work they are doing. My best wishes for their continued success.

**Dr. Bhagwat Kishanrao Karad**  
Hon'ble Minister of State for Finance, Govt. of India





## MESSAGE

I am glad to know that the Income Tax Department has come up with an e-book titled 'Pratidhwani' to celebrate 75 years of Independence on the significant occasion of celebration of Azadi Ka Amrit Mahotsav.

The Income Tax Department has advanced into an organisation that our country should be proud of. Over the years, the Department has been at the forefront of reforms and has evolved itself from being a revenue gatherer and law enforcement agency to also being a facilitator of services to the Tax Payers.

I congratulate the Income Tax Department and urge them to rise to the challenges and become a driving force in the nation's progress. My best wishes to the entire team behind this e-book which shall be a nostalgic reference for many years to come.

**Shri Tarun Bajaj**  
Revenue Secretary





## MESSAGE

Advertisements, sent to taxpayers across the country, are succinct and interesting pieces of well-presented information. Over a period of time such advertisements subtly echo the policy developments, scripting the evolution of the nation and the Department itself.

The e-book is a unique effort, which assembles the advertisements issued by the department over the last two decades, capturing the most important initiatives of those times.

Initiatives like the Faceless Regime and adoption of the various technological advancements over the last two decades have made the departmental functioning more transparent, objective and taxpayer-friendly. Not only do the advertisements resonate these developments but also convey that the Department collects revenue and reaches out to taxpayers as well.

I congratulate all those whose effort and research has given shape to this remarkable e-book "Pratidhwani" which will be a souvenir for the celebrations of Azadi ka Amrit Mahotsav.

**Smt. Sangeeta Singh**  
Chairperson, CBDT





## MESSAGE

Over the decades, the income tax department has constantly transformed itself along with the changing times and embraced new ideas to deliver citizen-centric service to the nation and its taxpayers. Ideas have always been powerful instruments of communication and action, and effective outreach which disseminate such ideas hold immense importance.

An earnest effort has been made by the team at Pr. DGIT (Administration and TPS) under the leadership of the Chairperson and Members of Central Board of Direct Taxes, to bring to you a glimpse of the transformation of the income tax department in the last two decades through the ideas of the department in the form of its outreach and communication.

This e-book shall serve as a historical reference of the evolution of the income tax department as seen through the lens of the advertisements released by the department and provide for delightful reading.

Therefore, the team at Pr. DGIT (Administration and TPS) takes immense satisfaction in presenting this unique narrative. I wish our Aaykar Pariwar, and all our officers and staff more glory and continued success.

**Smt. Archana Chowdhary**  
Pr. DGIT (Admn & TPS)

# *Prologue*







“

*"When society was waylaid in chaos, people made Manu, the son of Divasvat, their king; and they assigned to the king one-sixth part of the grains grown by them and one-tenth of their money. The king then used these to safeguard the welfare of his subjects. Those who do not pay taxes take on themselves the sins of kings, while kings who do not look after the welfare of the people take on themselves the sins of their subjects".*

”

Kautilya, 4<sup>th</sup> Century B.C.



About 2500 years ago, Kautilya penned these lines in the Arthashastra. They emphasize the symbiotic relationship between the collector and the payer of taxes. While exquisitely linking the origin of taxes to human civilization, Kautilya conveyed a metaphorical yet manifest statement about the necessity to pay taxes.

While most aspects of human life have transformed over time, two and a half millennia have not changed the importance that the tax administrations place on conveying to their citizens the importance of paying taxes. Communication to taxpayers and prospective tax payers, as an aspect of tax administration, has been crucial to governments across the world.

Taxpayer outreach has always been an area of focus for the Indian tax administration. Communicating good financial habits and the importance of tax compliance to a large and diverse base of taxpayers and prospective taxpayers has been a constant endeavour.

Such communication can be traced back to the notices of Income-tax Act, 1922 which were issued by affixture in various important government buildings like post offices, courts of district judges, offices of district collectors etc.

The core idea of reaching out to taxpayers has always been a constant effort of the Income Tax Department. After Independence in 1947, The Tax Enquiry Committee in 1953-54 recommended steps to improve outreach and public relations, signifying its importance.

It may be Tax,  
but it's no more Taxing.



R. 18-18A]

Indian Income-tax  
(Income-tax Rules)

18. The manner of publication under sub-section (1) of section 22 other than publication in the press shall be as follows :—

[Sec. 22 (1)] On or before the 1st May in each year, a notice in the form set out in Rule 18-A, or as near thereto as may be, requiring every person whose income exceeds the maximum amount which is not chargeable to income-tax, to furnish a return of his total income and total world income during the previous year in the prescribed form and verified in the prescribed manner shall be affixed to the notice-board of the Income-tax Officer's office and (with the consent of the State Government where such consent is necessary and has been obtained) of as many of the following offices or Courts situated within the Income-tax Officer's jurisdiction as may be practicable :—

1. All Head Post Offices and Sub-Post Offices.
2. Courts of the District Judges, Subordinate Judges, Civil Judges and District Munsifs.
3. Offices of the District Collectors, Deputy Commissioners, Divisional and Sub-Divisional Officers, Tahsildars, Mamlatdars and Mukhtarkars.

[Sec. 22 (1)] 18A. The notice referred to in rule 18 shall be in the following form:—

NOTICE  
INCOME-TAX

*Return of Total Income and of Total World Income of the previous year or assessment in the year commencing on the 1st April, 19 .*

In pursuance of sub-section (1) of Section 22 of the Indian Income tax Act, 1922 (XI of 1922), notice is hereby given to EVERY PERSON whose total income during the previous year exceeded the maximum amount not chargeable to income-tax to furnish within sixty-five days from the date of publication of this notice a return in the prescribed form and verified in the prescribed manner setting forth (along with such other particulars as are required by the said form) his total income and total world income during that year.

**NOTICES ISSUED  
UNDER SECTION  
22(1) OF THE  
INDIAN INCOME  
TAX ACT, 1922  
WERE AFFIXED AT  
HEAD POST  
OFFICES, COURTS,  
AND OFFICES OF  
DISTRICT  
COLLECTORS, TO  
COMMUNICATE  
WITH TAXPAYERS.**



Therefore, in 1961 the new Income-tax Act was legislated and the Directorate of Inspection (Research, Statistics & Publications) was set up. The Publications Division, as a part of this Directorate was a concrete step towards improving outreach.

In 1975, the Wanchoo Committee recommended that the Directorate of Inspection be split into two, one to deal with Research and Statistics and the other to deal with Printing and Public Relations. The concept of publicity and outreach was given its due place.

This recommendation crystallized in 1979, when the Directorate of Publication and Public Relations was created. The need for effective outreach and communication was further formalized and gained impetus.

In 1981, the Directorate of Publication and Public Relations became a part of CBDT. The 80's and 90's saw multi-media and publicity in various forms being used by the Department to increase its outreach.

While the history of the Income Tax Department in terms of its outreach was evolving, the nation was growing and developing too. The population grew from 360 million, 75 years ago, to 1380 million as it stands today and the growth of direct tax collections, which facilitate government spending, has risen to Rs. 14.09 lakh crore.



For the Income Tax Department, this signified a multi-faceted approach to match the times and meet the aspirations of the nation. In addition to manning the Department with improved skill sets, the other tangibles included adoption of new technology, streamlining of processes, and building new efficiencies.

One intangible, which immensely facilitates the process of growth, is trust-building and communication with taxpayers.

As the ensuing pages unfold, the advertisements released in the last two decades by the Income Tax Department showcase the story of the growth of the nation and the Department, through dialogues with the taxpayers.

This concept has been curated through 4 periods between the year 2000 and 2022, whereby each period reflects a key theme which emphasizes the idea of outreach, resonating in development.



“

## The periods include:

- *Reaching Out to Taxpayers (2000-2005)*
- *Technology and Simplification (2006-2010)*
- *Widening of the Tax Base (2011-2016)*
- *Re-Imagining the Income Tax Department (2017-2022)*

”

**01**

**PERIOD OF  
REACHING  
OUT TO  
TAXPAYERS  
(2000-2005)**



**1-42**

**02**

**PERIOD OF  
TECHNOLOGY AND  
SIMPLIFICATION  
(2006 - 2010)**



**43-78**

**03**

**PERIOD OF  
WIDENING  
OF THE  
TAX BASE  
(2011 - 2016)**



**79-132**

**04**

**PERIOD OF  
RE-IMAGINING  
THE INCOME TAX  
DEPARTMENT  
(2017 - 2022)**



**133-197**

**PERIOD OF  
REACHING  
OUT TO  
TAXPAYERS  
(2000-2005)**



अस्पताल  
HOSPITAL

MEDICINE  
MEDICINE



सरकारी  
विद्यालय

परिवहन निगम बस अड्डा

ROADWAYS

ROADWAYS



File your TDS Returns online

FASTAG

It may be Tax, but it's no more Taxing.

Income tax procedures, now completely simplified

Your tax is an investment in your future

DOT

Your heart bled over Kargil.

Now prove it wasn't just lip sympathy!

Your tax is an investment in your future

DOT

I never realised I have the power to change my India. All I did was pay my taxes. Which has helped to pave new highways and construct new roads. The ground of what I've done, the ground of my changed India. DON'T YOU TOO WANT TO CHANGE YOUR INDIA?

The last date for filing of income tax returns for companies & persons reporting assets of accounts is November 30

Heads You Win  
Tails You Lose

# INTRODUCTION

If you do lose, you don't have to pay 12 percent interest per annum for

Department of Income Tax

I've paid my taxes I have changed my India!

Corporate Houses! Now file your TDS return...

...the electronic way

Last date for filing electronic TDS returns for financial year 2009-10 has been extended to 31-03-2010

Electronic TDS return is compulsory for corporate deductors. Other deductors can also avail this facility.

Returns can be prepared on your data structure available at [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in) or at <http://tds.mca.gov.in>

Returns can be filed at any of the TDS facilitation centers (addresses of TDS facilitation centers are available at [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in) or at <http://tds.mca.gov.in>)

Your tax is an investment in your future

Headed by public interest by DOT Department of Income Tax

I've paid my taxes I have changed my India!

I never realised I have the power to change my India. All I did was pay my taxes. Which has helped to set up new power plants and make the country of shining roads. The ground of what I've done, the ground of my changed India. DON'T YOU TOO WANT TO CHANGE YOUR INDIA?

R. 18-18A)

Indian Income-tax (Income-tax Rules)

18. The manner of publication under sub-section (1) of section 22 other than publication in the press shall be as follows:—

- [Sec. 22 (1)]
- On or before the 31st May in each year, a notice in the form set out in Rule 18-A, or as near thereto as may be, requiring every person whose income exceeds the maximum amount which is not chargeable to income-tax, to furnish a return of his total income and total world income during the previous year in the prescribed form and verified in the prescribed manner shall be affixed to the notice-board of the Income-tax Officer's office and (with the consent of the State Government where such consent is necessary and has been obtained) of as many of the following offices or Courts situated within the Income-tax Officer's jurisdiction as may be practicable:—
1. All Head Post Offices and Sub-Post Offices.
  2. Courts of the District Judges, Subordinate Judges, Civil Judges and District Munsifs.
  3. Offices of the District Collectors, Deputy Commissioners, Divisional and Sub-Divisional Officers, Tahsildars, Mamlatdars and Mukhtarkars.

[Sec. 22 (1)] 18A. The notice referred to in 'rule 18 shall be in the following form:—

NOTICE  
INCOME-TAX

Return of Total Income and of Total World Income of the previous year or assessment in the year commencing on the 1st April, 19

In pursuance of sub-section (1) of Section 22 of the Indian Income tax Act, 1922 (XI of 1922), notice is hereby given to EVERY PERSON whose total income during the previous year exceeded the maximum amount

Play a responsible things as a tax paying citizen



Contribute to the nation's score card!

Be sure to fulfil your tax obligations in the month of March

Pay your Income Tax before the 15th March. Pay your Advance Tax before the 15th March. There is still time to file your return by 31st March. Check your bank account details while filing your return. Catch up with your taxes before the taxman catches up with you.



We know all about

Tax laws enable the Department to



The Department had a clear mandate of increasing tax revenues. This could be only possible by increasing the tax base. And this in-turn depended on the message of importance of paying taxes being conveyed in a manner which appealed to the people. It was through communication and outreach that these goals would be fulfilled.

The advertisements released by the Income Tax Department during this period echoed this idea. An effort was made to showcase how taxpayers form a crucial building block of the nation building process.

The use of innovative approaches in reaching out to taxpayers was noteworthy in this period. This period highlights the different chords that the Department endeavoured to strike with the taxpayer through delicately laid out themes, clearly worded text and messaging.

The theme of advertisements that were published by the Directorate of Income Tax (PR,P&P) in this period closely reflected the spirit of the reform measures undertaken by the Department.



# KEY REFORMS WITHIN THE DEPARTMENT (2000-2005)

It may be Tax,  
but it's no more Taxing.

Your heart bled over Kargil.  
Now prove it wasn't just lip sympathy!

Corporate Houses!  
Now file your TDS return...  
...the electronic way

Department of Income Tax

18. The manner of publication under sub-section (1) of section 22 other than publication in the press shall be as follows:—

[Sec. 22 (1)] On or before the 31st May in each year, a notice in the form set out in Rule 18-A, or as near thereto as may be, requiring every person whose income exceeds the maximum amount which is not chargeable to income-tax, to furnish a return of his total income and total world income during the previous year in the prescribed form and verified in the prescribed manner shall be affixed to the notice-board of the Income-tax Officer's office and (with the consent of the State Government where such consent is necessary and has been obtained) of as many of the following offices or Courts situated within the Income-tax Officer's jurisdiction as may be practicable:—

1. All Head Post Offices and Sub-Post Offices.
2. Courts of the District Judges, Subordinate Judges, Civil Judges and District Munsifs.
3. Offices of the District Collectors, Deputy Commissioners, Divisional and Sub-Divisional Officers, Tahsildars, Mamlatdars and Mukhtars.

[Sec. 22 (1)] 18A. The notice referred to in 'rule 18 shall be in the following form:—

**NOTICE**  
**INCOME-TAX**

*Return of Total Income and of Total World Income of the previous year or assessment in the year commencing on the 1st April, 19...*

In pursuance of sub-section (1) of Section 22 of the Indian Income tax Act, 1922 (XI of 1922), notice is hereby given to EVERY PERSON whose total income during the previous year exceeded the maximum amount

Contribute to the nation's score card!  
We know all about  
Tax laws enable the Department to...

In order to improve the efficiency and effectiveness of the tax administration, the Department went through a restructuring in the year 2000-01 resulting in reducing the stagnation at all levels and large numbers of personnel being promoted in various grades. This ultimately boosted the morale of the officers and staff in the Department and was reflected in the improved performance and wider reach of the Department.

Technology became the driving force and in 2002, computerized processing of returns all over the country became a reality. This was a marquee moment in the quest of reaching out to more and more taxpayers. The National Website of the Income Tax Department ([www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)) launched during this period, became a vital interface between the Department and taxpayers. The Department's website won the Silver Medal in the category of 'Government Websites' under the National e-Governance Awards in 2003.

In its pursuit of increasing internal efficiency and reaching out to maximum taxpayers, the number of forms used for purposes of tax deduction and tax collection at source were also reduced from 42 to 22. By 2004, a faster crediting of refunds directly to the bank account of the taxpayer was introduced through electronic clearance system.

During this period, to promote infrastructural investment, a ten-year tax holiday was brought in for promoting the core sectors namely roads, highways, water-ways, water supply, irrigation, sanitation and solid waste management systems.

In case of airports, ports, inland ports, industrial parks, generation and distribution of power, again a tax holiday of ten years was proposed. Further, a 5-year tax holiday and 30% deduction for next five years for the telecommunication sector was retrospectively reintroduced. These concessions were also extended to Internet service providers and broadband networks.

File your TDS Returns online

FASTAX

It may be Tax, but it's no more Taxing.

Income tax procedures, now completely simplified

You tax is an investment in your future

DOT

Your heart bled over Kargil.

Now prove it wasn't just lip-synching!

MAJOR

ACHIEVEMENTS

DURING THIS

PERIOD

(2000-2005)

Corporate Houses ! Now file your TDS return...

...the electronic way

Last date for filing electronic TDS returns for financial year 2000-01 has been extended to 31-03-2004

Filing of e-TDS return is compulsory for corporate deductors. Other deductors can also avail this facility.

Returns can be prepared on your state structure available at [www.e-filingindia.gov.in](http://www.e-filingindia.gov.in) or at <http://efile.india.gov.in>

Returns can be filed at any of the TDS facilitation centers (addresses of TDS facilitation centers are available at [www.e-filingindia.gov.in](http://www.e-filingindia.gov.in) or at <http://efile.india.gov.in>)

Your tax is an investment in your future

Issued in public interest by DOT Department of Income Tax

Play a responsible things as a tax paying citizen

Contribute to the nation's score card !

Be sure to fulfil your tax obligations in the month of March

Pay your Income Tax by 15th March. There is still time to file your returns by 31st March. Catch up with your taxes before the batsman catches up with you

We know all about

Tax laws enable the Department to

provide information on tax returns and collection

Department of Income Tax

I've paid my taxes I have changed my India!

R. 18-18A) Indian Income-tax (Income-tax Rules)

18. The manner of publication under sub-section (1) of section 23 of the Income-tax Act, 1922 shall be as follows:— (a) in each year in which the amount of tax payable may be ascertained, the Government may, by notification in the Official Gazette, direct that the Income-tax shall be published in the manner specified in the following rules:— (i) All Head Post Offices and Sub-Post Offices; (ii) Courts of the District Judges, Subordinate Judges, Civil Judges and District Munsifs; (iii) Offices of the District Collectors, Deputy Commissioners, Divisional and Sub-Divisional Officers, Tahsildars, Mamlatdars and Mukhtarkars.

18A. The notice referred to in 'rule 18 shall be in the following form:—

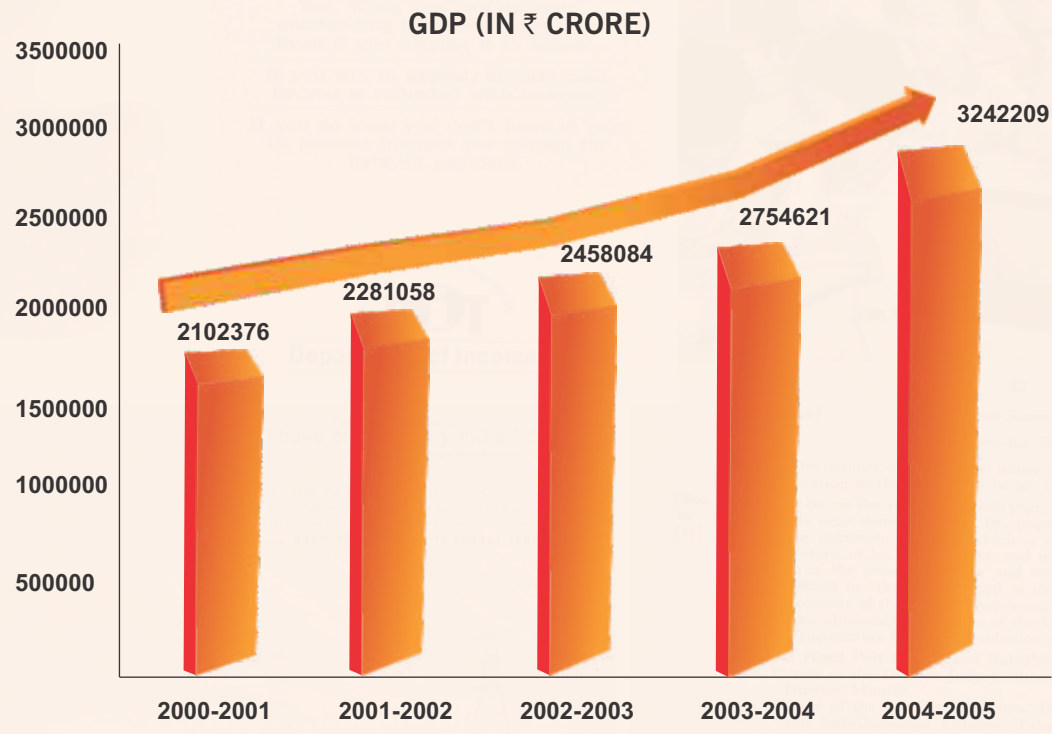
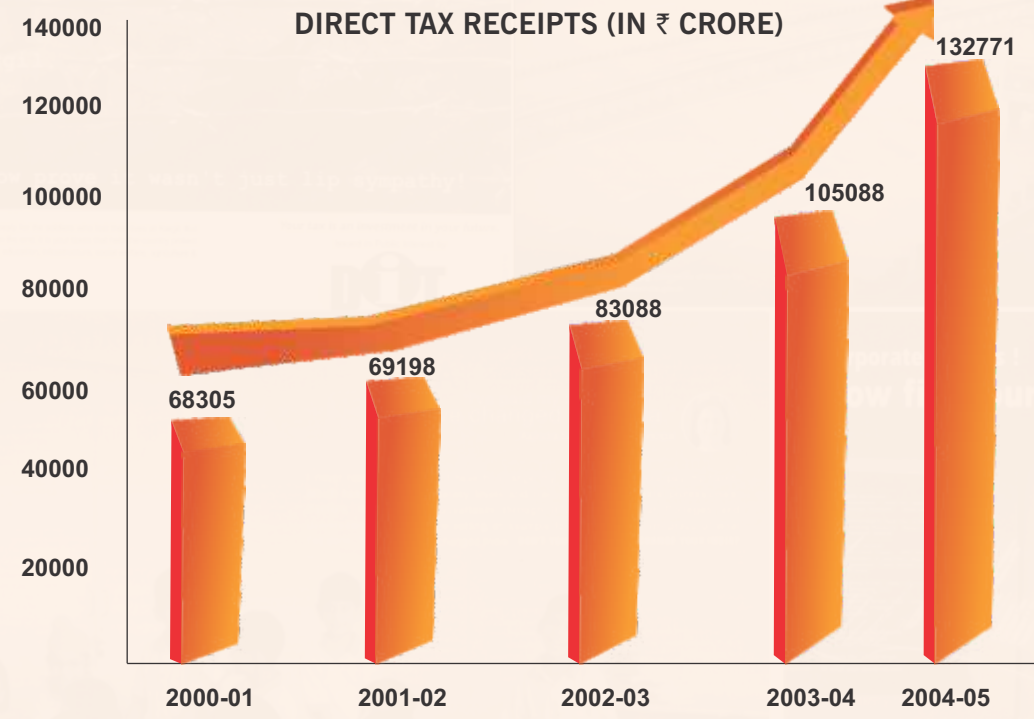
NOTICE INCOME-TAX

Return of Total Income and of Total World Income of the previous year or assessment in the year commencing on the 1st April, 19...

In pursuance of sub-section (1) of Section 23 of the Indian Income tax Act, 1922 (XI of 1922), notice is hereby given to EVERY PERSON whose total income during the previous year exceeded the maximum amount



The period from 2000-2005 was pivotal in the history of the Income Tax Department. Direct Tax Receipts increased from ₹ 68,305 crores to ₹ 1,32,771 crores between 2000-2005



The direct tax to GDP ratio also increased steadily from 3.03% to 4.1% in this period. The efforts of the Department in reform and outreach had shown results.

'Source: Time series data by CBDT and Receipt Budget

# PRATIDHWANI (2000-2005)



अस्पताल  
HOSPITAL



सरकारी  
विद्यालय



परिवहन निगम बस अड्डा



"I've paid my taxes.  
I have changed my India."

Brijmohan Anand, Transporter



I never realised I have the power to change my India. All I did was pay my taxes. Which has helped to pave new highways and construct new roads. I'm proud of what I've done. I'm proud of my changed India. **DON'T YOU TOO WANT TO CHANGE YOUR INDIA?**

Issued in public interest by **DDIT** Directorate of Income Tax.  
Visit our website: [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)

The last date for filing of income tax returns for corporates & persons requiring audit of accounts is **November 30, 2003.**



In pursuance of sub-section (1) of Section 23 of the Indian Income tax Act, 1922 (XI of 1922), notice is hereby given to EVERY PERSON whose total income during the previous year exceeded the maximum amount

The date of the year returns for the year ending on 31st March 2003 is 30th November 2003. Catch up with your taxes before the taxman catches up with you.

Tax laws enable the Department to



*I've paid my taxes,  
I have changed  
my India*



**2003**



*I never realized I have the power to change my India*



**2003**



It may be Tax, but it's no more...

Your heart bled over Kargil.

Now prove it wasn't just lip sympathy!

Income tax procedures, now completely simplified

Your tax is an investment in your future

Corporate Houses! Now file your TDS return...

...the electronic way

Income Tax

responsibilities of a citizen

Contribute to the nation's score card!

We know all about

Return of Total Income and of Total World Income of the previous year or assessment in the year commencing on the 1st April, 19...

In pursuance of sub-section (1) of Section 23 of the Indian Income tax Act, 1922 (XI of 1922), notice is hereby given to EVERY PERSON whose total income during the previous year exceeded the maximum amount...

Tax laws enable the Department to...

"I've paid my taxes.  
I have changed my India."

Sambhu Dogra, Chief Engineer



I never realised I have the power to change my India. All I did was pay my taxes. Which has helped set up new power plants and raise the capacity of existing ones. I'm proud of what I've done. I'm proud of my changed India. **DON'T YOU TOO WANT TO CHANGE YOUR INDIA?**



Issued in public interest by **DIT** Directorate of Income Tax.  
Visit our website: [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)

The last date for filing of Income Tax Returns for corporates & persons requiring audit of accounts is November 30, 2003.  
File your Income Tax Return under 1-6 Scheme in Form 2C before October 31, 2003.





# I've paid my taxes I have changed my India



Rajniya Sandhu, School Principal

I never realized the power I have to change my India. All I did was pay my taxes. Which has helped create literacy levels and built engineers, software professionals, doctors, managers, entrepreneurs through IITs, IIMs, Medical Colleges and Universities. An India that is working at a much faster pace for your dreams. The proof is what you see. It's good to be changed here. **DON'T YOU TOO WANT TO CHANGE YOUR INDIA?**



The last date for filing of income tax returns for corporates & persons requiring audit of accounts is November 30, 2003.

In pursuance of sub-section (1) of Section 139 of the Indian Income Tax Act, 1961 (23 of 1961), notice is hereby given to EVERY PERSON whose total income during the previous year exceeded the maximum amount

Specified in the Income Tax Act, 1961, to file their returns of income for the year ending on 31st March, 2003. The returns should be filed on or before 30th November, 2003. Catch up with your taxes before the taxmen catch up with you.

Tax laws enable the Department to



I'm proud of what I've done



2003

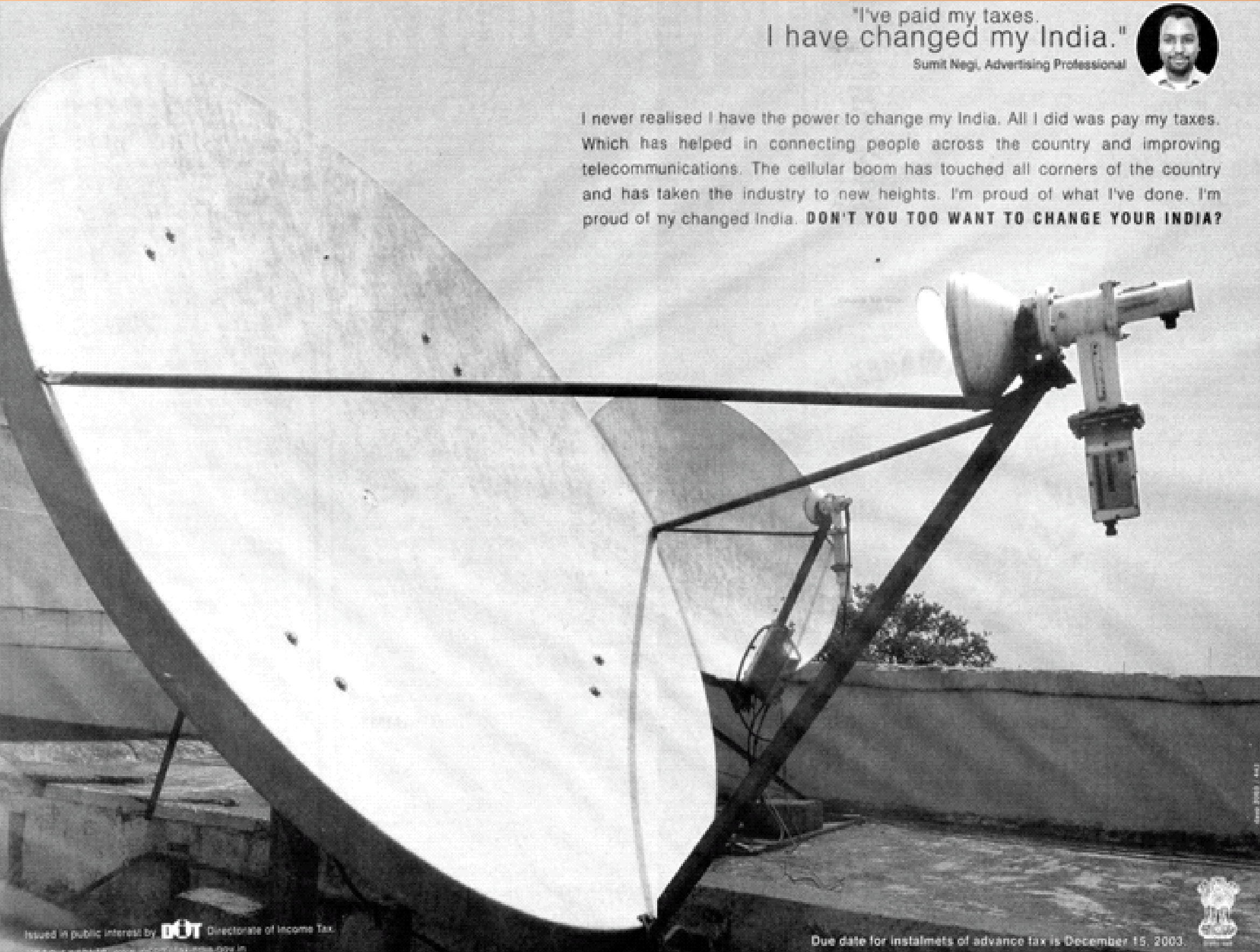




I'm proud of my changed India

2003





"I've paid my taxes.  
I have changed my India."

Sumit Negi, Advertising Professional



I never realised I have the power to change my India. All I did was pay my taxes. Which has helped in connecting people across the country and improving telecommunications. The cellular boom has touched all corners of the country and has taken the industry to new heights. I'm proud of what I've done. I'm proud of my changed India. **DON'T YOU TOO WANT TO CHANGE YOUR INDIA?**

Issued in public interest by **DIT** Directorate of Income Tax

Due date for instalments of advance tax is December 15, 2003.



In pursuance of sub-section (1) of Section 23 of the Indian Income Tax Act, 1922 (XI of 1922), notice is hereby given to EVERY PERSON whose total income during the previous year exceeded the maximum amount

The first instalment of advance tax is payable on or before 15th March. The second instalment is payable on or before 15th June. The third instalment is payable on or before 15th September. The fourth instalment is payable on or before 15th December. Catch up with your taxes before the taxman catches up with you.

Tax laws enacted by the Department of Revenue, Government of India.

File your TDS Returns online

Features

It may be Tax, but it's no more Taxing

Income tax procedures, now completely simplified

# Corporate Houses ! Now file your TDS return...



## ...the electronic way

Last date for filing electronic TDS returns for financial year 2002-03 has been extended to 31-3-2004

Filing of e-TDS return is compulsory for corporate deductors. Other deductors can also avail this facility.

Return can be prepared as per data structure available at [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in) or at <http://tin.nsdli.com>

Returns can be filed at any of the TIN facilitation centers. Addresses of TIN facilitation centers are available at [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in) or at <http://tin.nsdli.com>

*Your tax is an investment in your future.*

Issued in public interest by **DOT** Department of Income Tax

Visit our website: [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)

Help: 210217210

# Corporate Houses ! Now file your TDS return...

## ...the electronic way

Last date for filing electronic TDS returns for financial year 2002-03 has been extended to 31-3-2004.  
Filing of e-TDS return is compulsory for corporate deductors. Other deductors can also avail this facility.  
Return can be prepared as per data structure available at [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in) or at <http://tin.nsdli.com>.  
Returns can be filed at any of the TIN facilitation centers. Addresses of TIN facilitation centers are available at [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in) or at <http://tin.nsdli.com>.

Your tax is an investment in your future.  
Issued in public interest by **DOT** Department of Income Tax

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card !

We know all about

Tax laws enable the Department to

In pursuance of sub-section (1) of Section 23 of the Indian Income tax Act, 1961 (XI of 1961), notice is hereby given to EVERY PERSON whose total income during the previous year exceeded the maximum amount

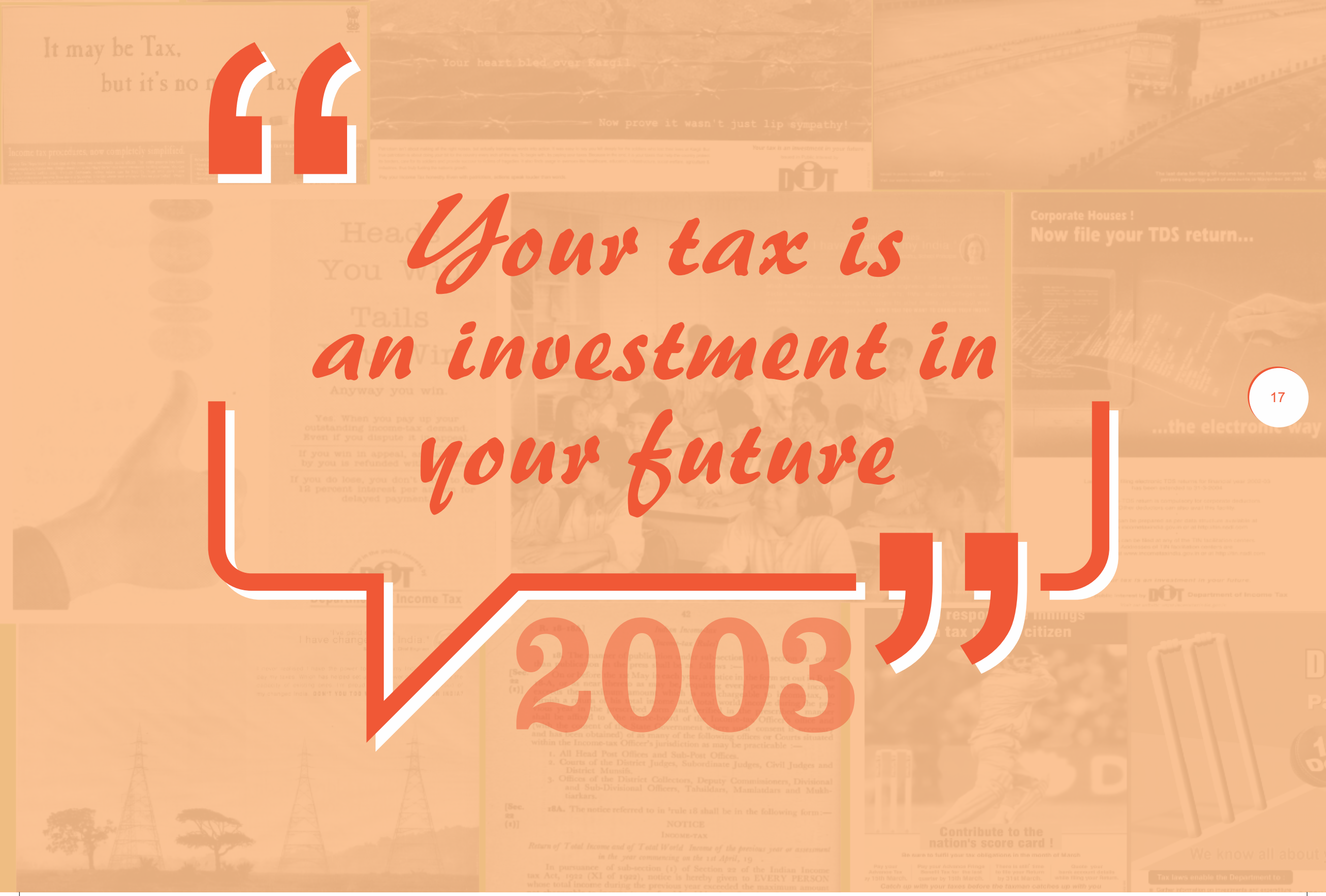
to file your tax returns on or before 31st March, 2004. Catch up with your taxes before the taxman catches up with you.



Your tax is an investment in your future

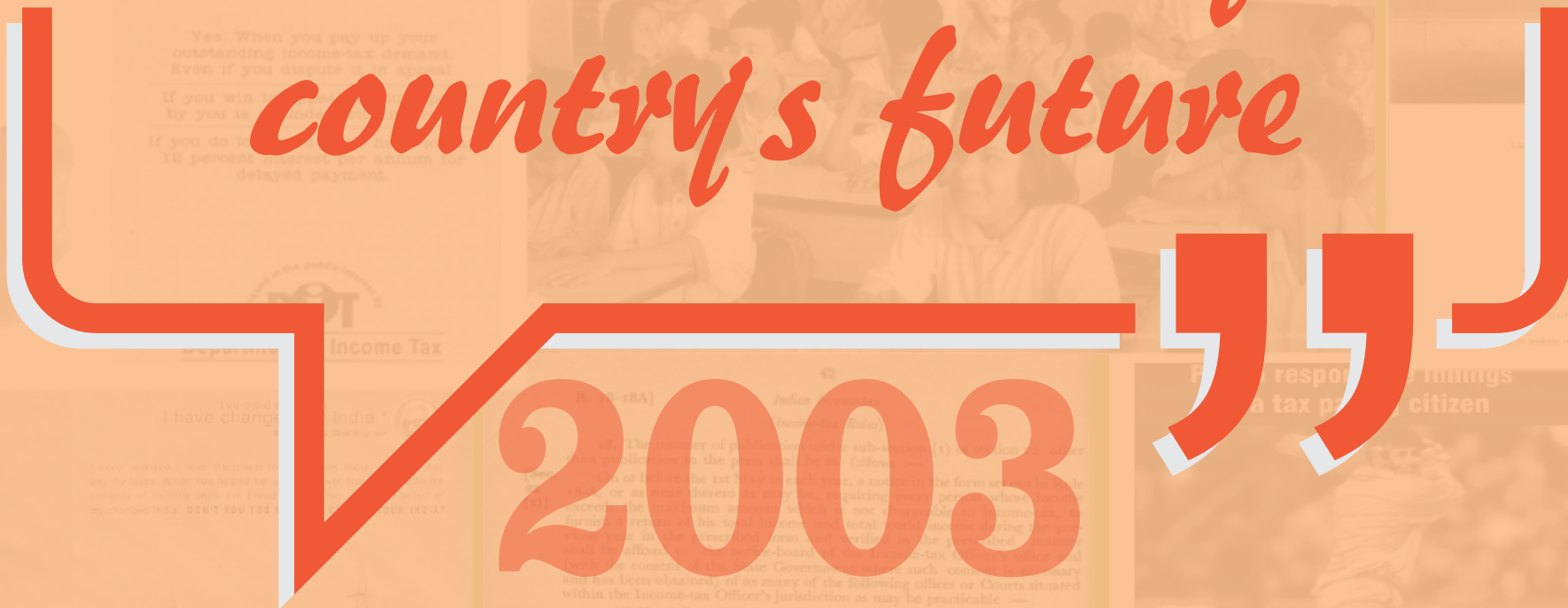


2003

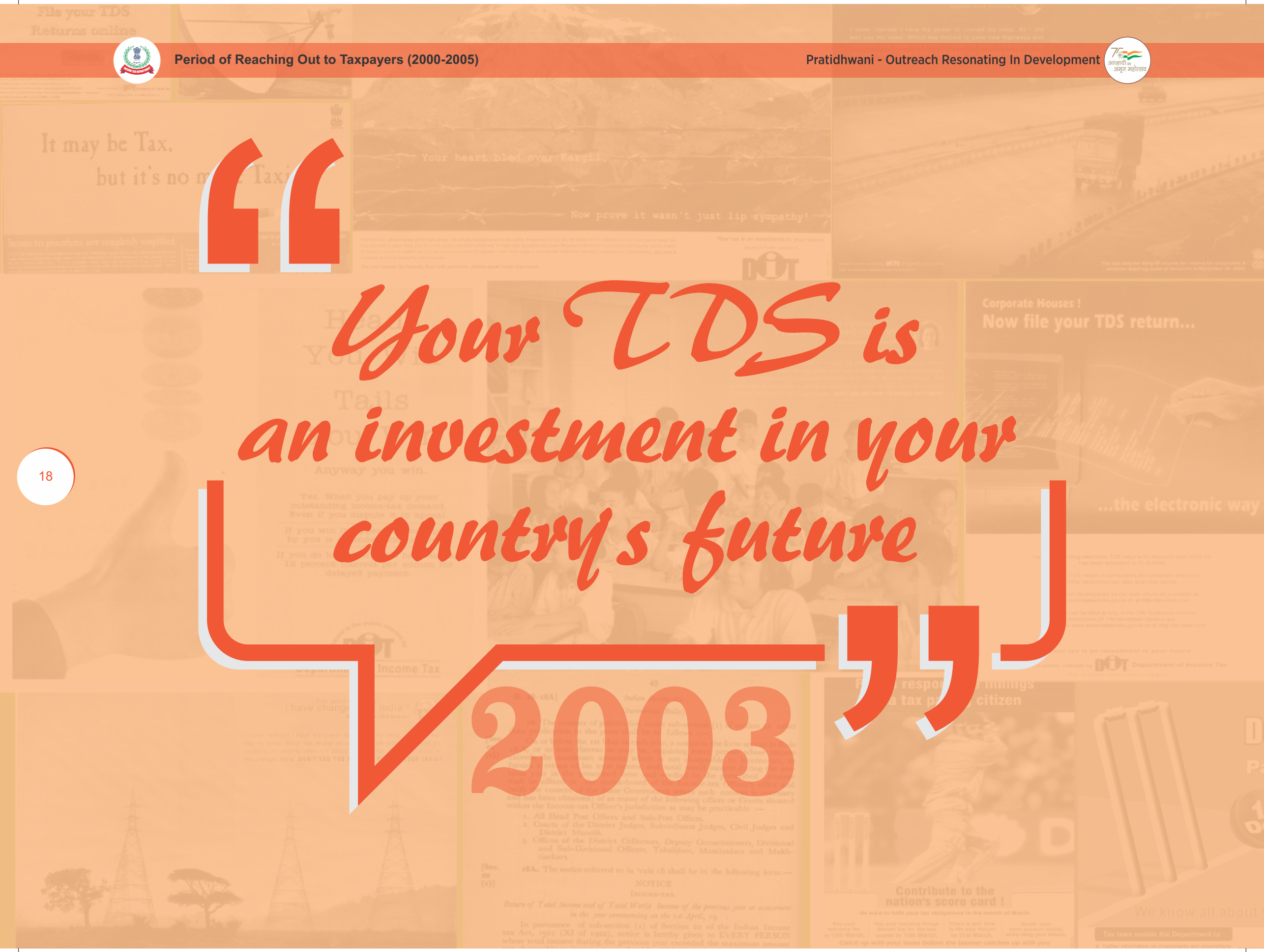




Your TDS is an investment in your country's future



2003



# T@X

## File your TDS Returns online



Electronic filing of TDS Returns

- Filing of e-TDS returns is compulsory for corporate deductors. Other deductors can also avail this facility.
- It is mandatory for Corporates to file e-TDS returns even if paper TDS Returns have been filed.
- All TDS Returns filed after 31.7.2003 have to be in new Forms i.e. Form Nos. 24, 26 and 27.
- Returns can be prepared as per data structure available at [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in) or at <http://tin.tnedl.com>
- Returns can be filed at any of the TIN facilitation centers- addresses available at [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in) or at <http://tin.tnedl.com>
- Last Date for filing electronic TDS returns (for F.Y. 2002-03) is 31-03-2004.

Your tax is an investment in your future.

Issued in public interest by  Directorate of Income Tax

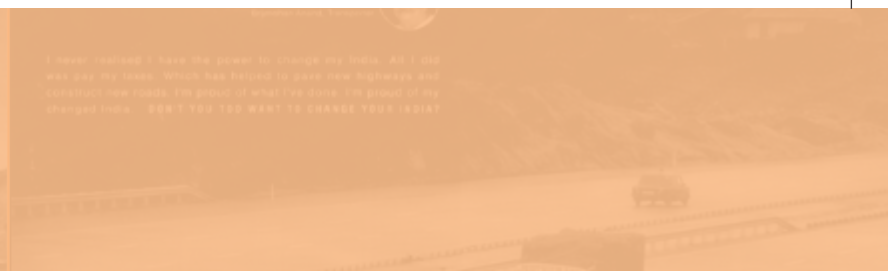
Visit our website: [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)

March 2004/03/04

File your TDS Returns online

Income tax procedures, now completely simplified.

Income tax procedures, now completely simplified.



# It may be Tax, but it's no more Taxing.



## Income tax procedures, now completely simplified.

Income Tax Department is now one of the most customer-friendly public offices. The entire process has been made simple and hassle free. Single-sheet forms like **Naya Saral** have been introduced for filing returns. You can file your returns online also. Through **Sampark**, online return can be filed by those who don't have business/professional income. Then there is **Suvidha**, a facility where your employer files on your behalf. What's more, refunds now come much quicker, just within four months. Income tax paid by you finds usage in avenues like education, healthcare, infrastructure, social welfare, defence, agriculture & industry, thus truly fueling the nation's growth.

- Advantage Taxpayer :**
- Peace of mind • Dignity • Loan eligibility
  - More opportunities for wealth creation
  - No problem when buying property, opening bank account, investing in stocks

*You tax is an investment in your future.*

Issued in Public Interest by



Directorate of Income Tax

Visit our website : [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)

6000 2003 544

1. Office of the District Judge, Subordinate Judges, Civil Judges and District Munsifs.  
2. Office of the District Collector, Deputy Commissioners, Divisional and Sub-Divisional Officers, Tahsildars, Mamlatdars and Mukhtars.

[Sec. 235 (1)]

235A. The notice referred to in rule 18 shall be in the following form:—

**NOTICE**  
**INCOME-TAX**

*Return of Total Income and of Total Wealth. Income of the previous year or assessment in the year commencing on the 1st April, 19...*

In pursuance of sub-section (1) of Section 23 of the Indian Income tax Act, 1922 (XI of 1922), notice is hereby given to EVERY PERSON whose total income during the previous year exceeded the maximum amount

**Contribute to the nation's score card!**

*We have to fulfil our tax obligations in the month of March.*

Pay your tax on or before 15th March. Pay your advance fringe benefit tax on or before 15th March. Catch up with your taxes before the taxman catches up with you.

There is still time to file your return on or before 31st March. Make your return correct before filing your return.

Tax laws enable the Department to...



*Income tax procedures,  
now completely  
simplified*



**2003**

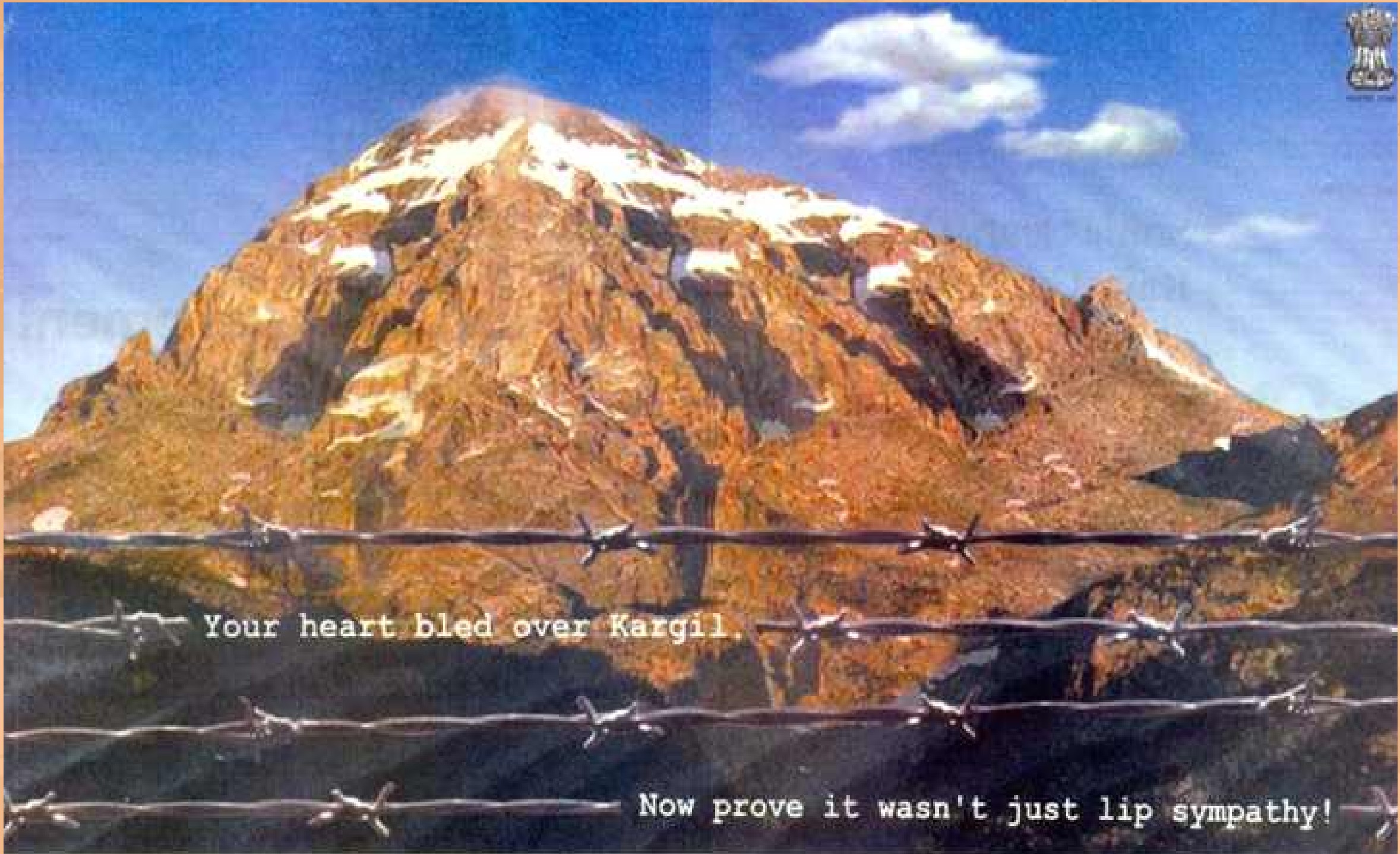
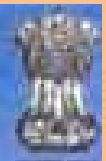




Put your money where your pride is

2003





Your heart bled over Kargil.

Now prove it wasn't just lip sympathy!

Patriotism isn't about making all the right noises, but actually translating words into action. It was easy to say you felt deeply for the soldiers who lost their lives at Kargil. But true patriotism is about doing your bit for the country every inch of the way. To begin with, by paying your taxes. Because in the end, it is your taxes that help the country protect its borders, care for its soldiers and provide succour to victims of tragedies. It also finds usage in avenues like healthcare, education, infrastructure, social welfare, agriculture & industries, thus truly fueling the nation's growth.

Pay your Income Tax honestly! Even with patriotism, actions speak louder than words.

**Proud to be Indian? Put your money where your pride is!**

*Your tax is an investment in your future.*

Issued in Public Interest by



Department of Income Tax

Visit our website - [www.incometax.gov.in](http://www.incometax.gov.in)

© 2008 DIT

मिल गया ?  
जरूर लिखें  
**पैन**



# आऊट ना हों एडवांस टैक्स दें समय से हर बार

**हमें आपके निवेश/खर्चों की जानकारी है**

**कर कानून के अन्तर्गत विभाग :**

- निवेश और खर्चों की जानकारी ले सकता है
- बैंकों में जमा राशियों और लेन-देन पर नजर रख सकता है
- चुनिंदा टैक्स रिटर्नों की जाँच कर सकता है
- सर्वे कर सकता है और तलाशी ले सकता है

**झंझटों से बचने के लिए  
समय पर कर अदा करें**



**आयकर विभाग**

अधिक जानकारी के लिए [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in) पर लॉग ऑन करें  
अथवा आयकर सम्पर्क केंद्र : 0124-2438000 पर सम्पर्क करें

**अपना एडवांस टैक्स 15 दिसम्बर तक जमा कराएँ और एक जिम्मेदार नागरिक होने का परिचय दें**



“

आउट ना हों

2005





# Untax your Mind!

# 2005



Heads You Win  
Tails You Win  
Anyway you win.

Yes. When you pay up your outstanding income-tax demand. Even if you dispute it in appeal. If you win in appeal, amount paid by you is refunded with interest. If you do lose, you don't have to pay 12 percent interest per annum for delayed payment.

18A. The notice referred to in 'rule 18 shall be in the following form:—

**NOTICE**  
**INCOME-TAX**

Return of Total Income and of Total World Income of the previous year or assessment in the year commencing on the 1st April, 19...

In pursuance of sub-section (1) of Section 23 of the Indian Income tax Act, 1922 (XI of 1922), notice is hereby given to EVERY PERSON whose total income during the previous year exceeded the maximum amount

Corporate Houses!  
Now file your TDS return...  
...the electronic way

Contribute to the nation's score card!  
We know all about



# How to prevent

# ANXIETY



Life is very stressful. Professional pressures, personal problems, financial worries... bring on anxiety. And it shows up as stress, depression & sleepless nights. Sadly and unknowingly, many of us add to our own stress even where it is totally avoidable. Like in trying to evade Income Tax you may succeed for a while, but in the end, the law always catches up with you. Worse, you spend your life in constant stress-mode.

And then, there are those who honestly pay taxes, and never get stressed out every time they buy property or a car, or open a bank account, or trade in shares. Because all of these and more now need a PAN number.

Pay your Income Tax honestly. Are a few rupees saved by evading taxes more important than your health & peace of mind?

## UNTAX YOUR MIND

*Your tax is an investment in your future.*

Issued in Public Interest by



Department of Income Tax

Visit our website : [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)

dawp 2003/860

Any amount paid by the way of tax on or before 31st March, 2004 shall also be treated as advance tax paid during the financial year 2003-04. Remember to file your return of income for assessment year 2003-04 by 31st March, 2004.

File your TDS Returns online

File your TDS Returns online

It may be Tax, but it's no more Taxing.

Got it? Quote it PAN

# Papa... last date to pay Advance Tax is 15th Dec



## Pay your Advance Income Tax by 15th December 2005

Tax laws enable the Department to :

- Gather information on investments and expenditure • Track bank deposits & transactions
- Scrutinize selected Tax Returns • Conduct surveys and searches

**Catch up with your taxes before the taxman catches up with you**

Information on the following investments / expenditure is available to the Income Tax Department

- Purchase or Sale of immovable property - valued at Rs. 30 lakh or more • Credit card expenditure exceeding Rs. 2 lakh per annum • Mutual Fund investments in excess of Rs. 2 lakh per annum
- Purchase of Bonds or Debentures of a Company or an Institution for Rs. 5 lakh or more in a year
- Cash deposits of Rs. 10 lakh or more per annum in your Savings Bank Account • Payment of Rs. 1 lakh or more for acquiring shares of a company through its IPO or Rights issue • Purchase of Bonds issued by Reserve Bank of India amounting to aggregate of Rs. 5 lakh or more in a year



**Income Tax Department**

The more information you give us, the more we can help you. Visit [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in) or contact [1123456789](tel:+911123456789) / [1123456789](tel:+911123456789)

As per your remaining on the 15th April, 19

In pursuance of sub-section (1) of Section 23 of the Indian Income tax Act, 1961 (XI of 1961), notice is hereby given to EVERY PERSON whose total income during the previous year exceeded the maximum amount

As per your remaining on the 15th April, 19

In pursuance of sub-section (1) of Section 23 of the Indian Income tax Act, 1961 (XI of 1961), notice is hereby given to EVERY PERSON whose total income during the previous year exceeded the maximum amount

Corporate Houses ! Now file your TDS return...



...the electronic way

Last date for filing electronic TDS returns for financial year 2004-05 has been extended to 31-03-2006

Filing of a TDS return is compulsory for corporate institutions. Other deductors can also avail this facility.

Returns can be prepared on your state structure available at [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in) or at [www.tds.gov.in](http://www.tds.gov.in)

Returns can be filed at any of the TDS collection centres / branches of TDS collection centres and available at [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in) or at [www.tds.gov.in](http://www.tds.gov.in)

Your tax is an investment in your future.

Prepared & published by **DOT** Department of Income Tax, Government of India

Responsible things paying citizen



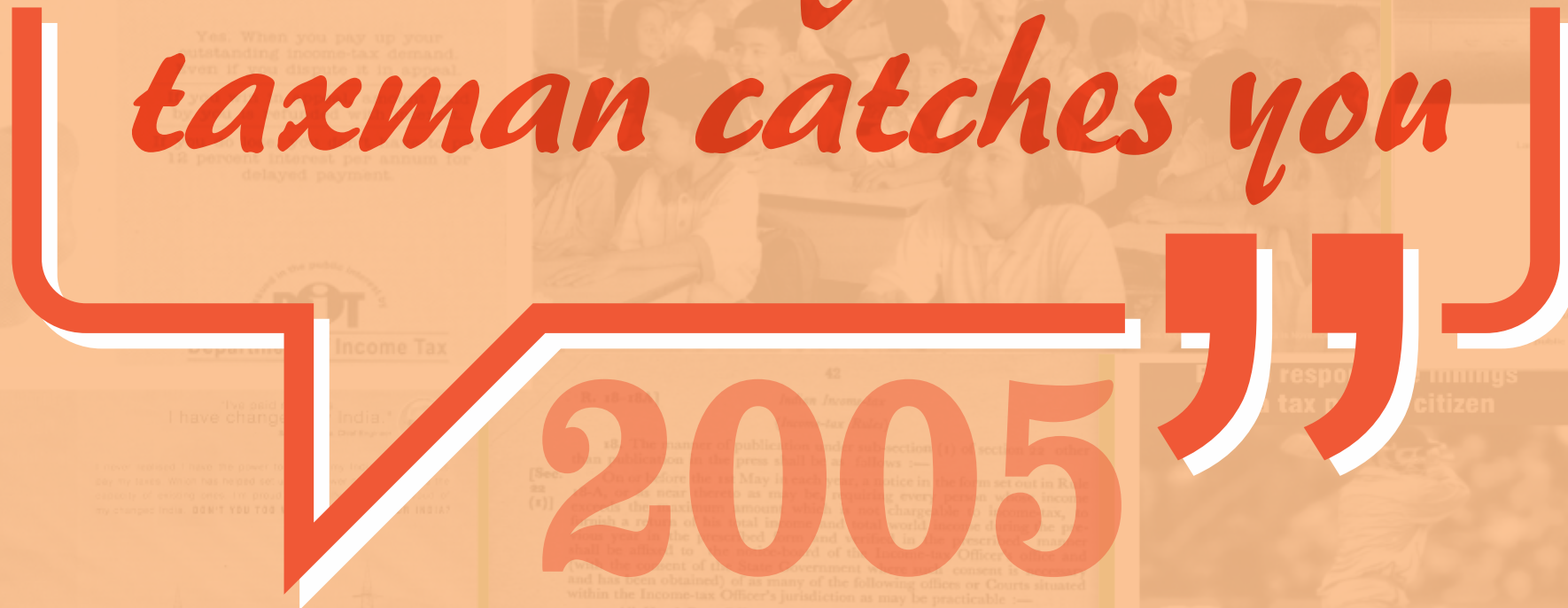
Contribute to the score card!

We know all about

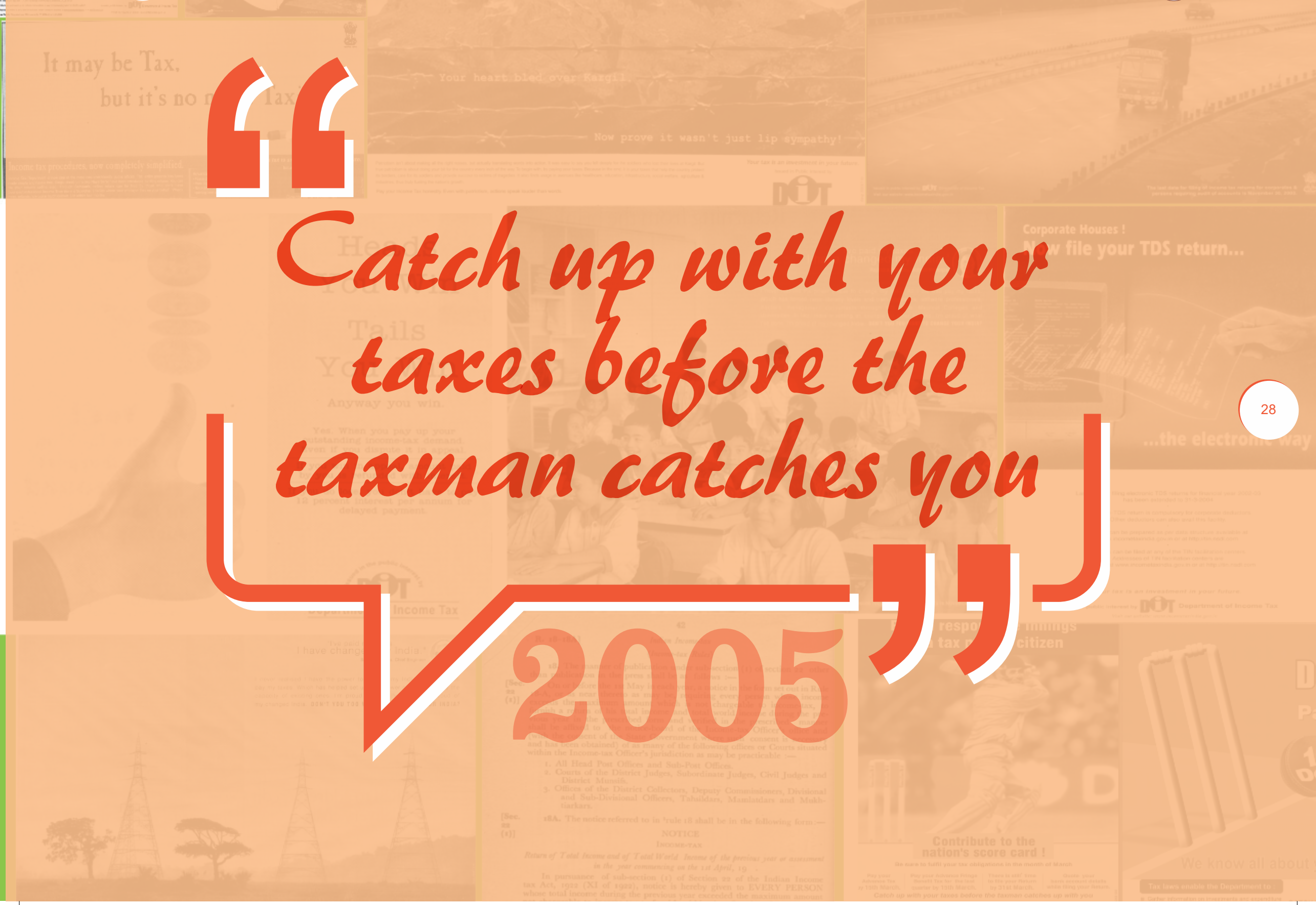
Tax laws enable the Department to



Catch up with your taxes before the taxman catches you



2005





Anyway you win

2005



It may be Tax, but it's no... tax

Income tax procedure, now completely simplified

Your heart bled over Kargil... Now prove it wasn't just lip sympathy!

I have realized I have the power to change my India... Pratidhwani - Outreach Resonating In Development

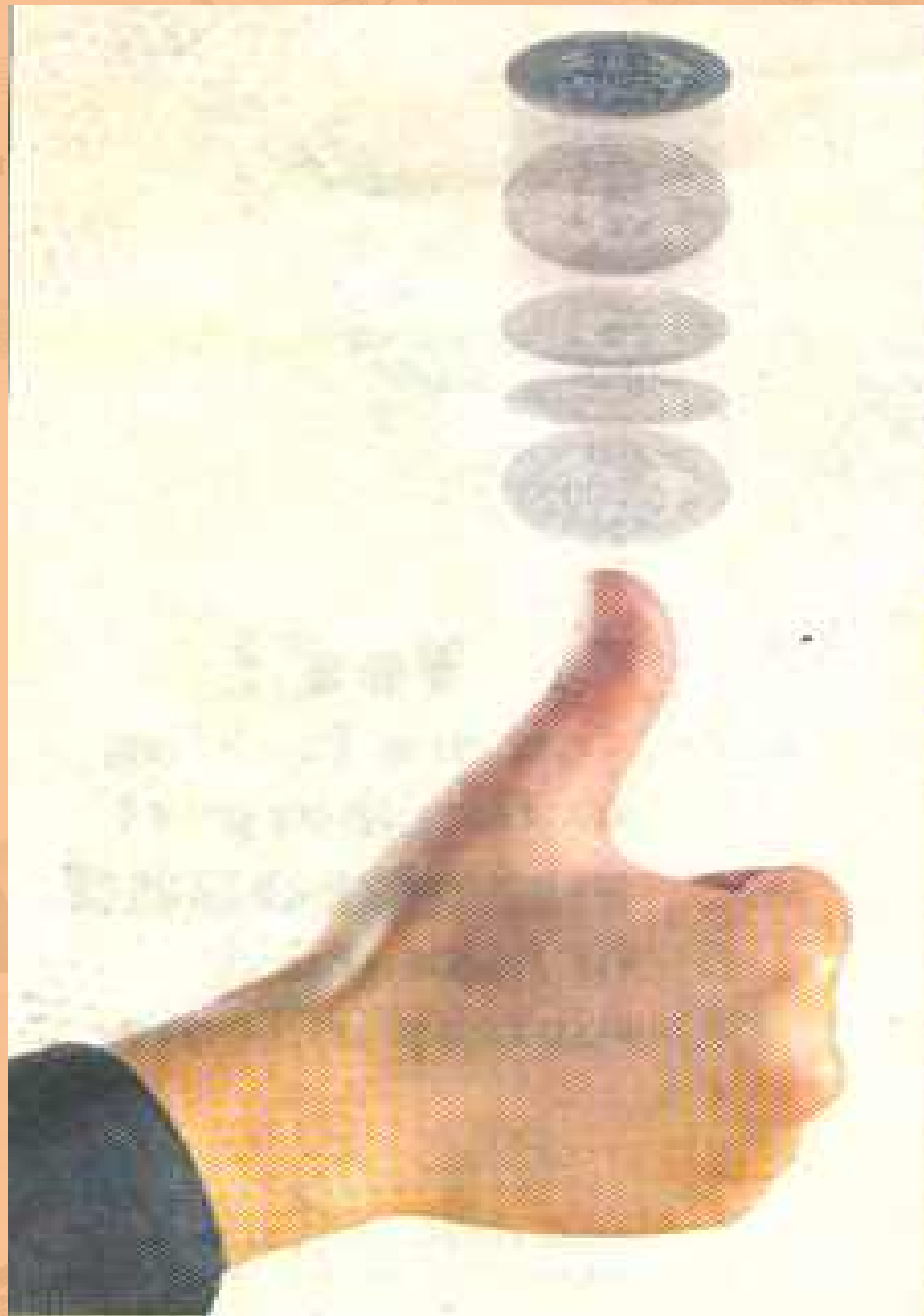
Heads You Win Tails You Win Anyway you win. Yes. When you pay up your outstanding income-tax demand Even if you dispute it in appeal

Corporate Houses! Now file your TDS return... the electronic way

Contribute to the nation's score card!

Notice of Total Income and of Total Wealth

Contribute to the nation's score card!



# Heads You Win Tails You Win

Anyway you win.

Yes. When you pay up your outstanding income-tax demand. Even if you dispute it in appeal.

If you win in appeal, amount paid by you is refunded with interest.

If you do lose, you don't have to pay 12 percent interest per annum for delayed payment.



**Department of Income Tax**

In the year commencing on the 1st April, 19

In pursuance of sub-section (1) of Section 20 of the Indian Income tax Act, 1922 (XI of 1922), notice is hereby given to EVERY PERSON whose total income during the previous year exceeded the maximum amount

We want to help you by obligating to the amount of taxes

Payable. The year commencing on the 1st April, 19. In pursuance of sub-section (1) of Section 20 of the Indian Income tax Act, 1922 (XI of 1922), notice is hereby given to EVERY PERSON whose total income during the previous year exceeded the maximum amount

We know all about

The laws enable the Department to

# Each one of you is a part of Team India.

Be sure to fulfil your tax obligations in the month of March

## Help India win!



**Pay your  
Advance Tax  
by 15th March.**



**Pay your Advance Fringe  
Benefit Tax  
by 15th March.**



**There is still\* time  
to file your Return  
by 31st March.**



**Quote your  
bank account details  
while filing your Return.**



**Catch up with your taxes before the taxman catches up with you**

\*If you have not filed your Return and to avoid penalty, or if you want to revise your Return.

### Income Tax Department

For more information log on to [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)  
or contact Ayakar Sampark Kendra 0124-2438000

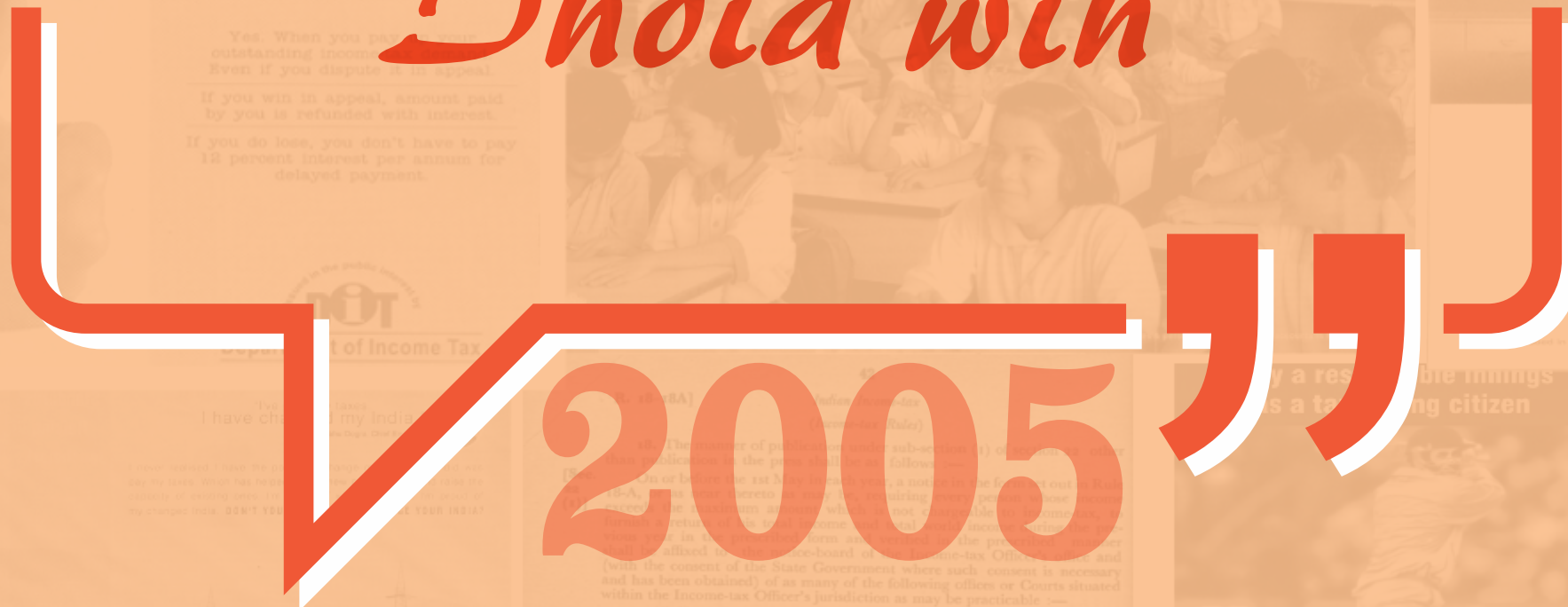


**Pay tax.  
Karo relax.**

**Quote  
your  
PAN**



# Help India win



# 2005

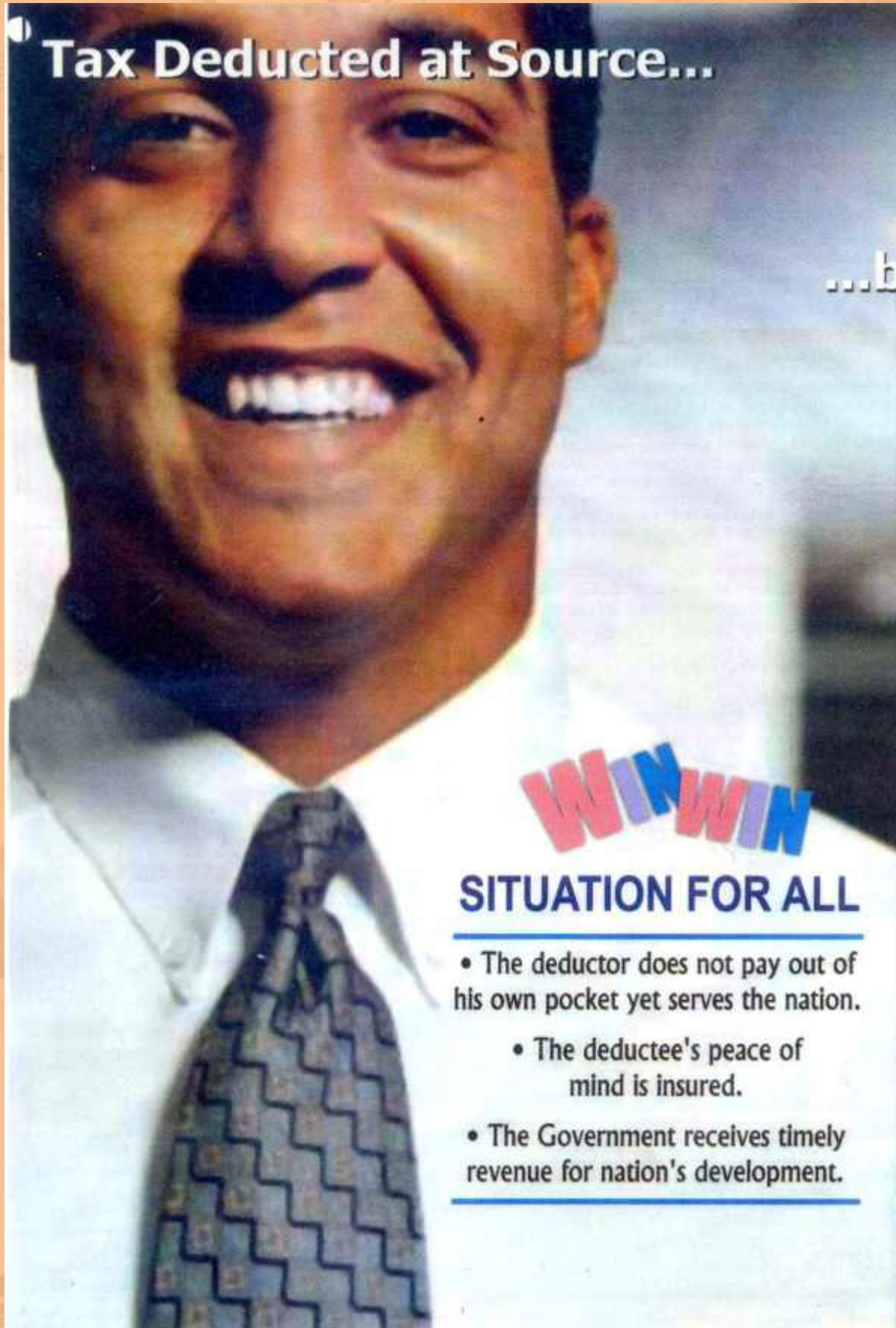




# TDS builds a vibrant India

# 2005





# Tax Deducted at Source...

## ...builds a vibrant India.



### WINWIN

### SITUATION FOR ALL

- The deductor does not pay out of his own pocket yet serves the nation.
- The deductee's peace of mind is insured.
- The Government receives timely revenue for nation's development.

### ATTENTION : ALL PERSONS PAYING SALARIES

- Rate for deduction at source is Average Rate of Income tax computed on the basis of the rates in force.
- The TDS should be increased by surcharge @10% in case of individuals if the total income of the payee, subject to deductions, exceeds or is likely to exceed Rs. 8,50,000/-

### VALUATION OF PERQUISITES :-

- From 1.4.2001, the provisions of Section 17 of the Income Tax Act, 1961 and Rule 3 of the Income Tax Rules are amended.
- The amended Rules provide for valuation of perquisites on the basis of the principle 'Cost to the Employer'.
- Rule 3(7) provides for determination of the value of fringe benefits or amenities in the manner prescribed therein.
- Rule 3(8) prescribes that the value of any other benefit or amenity, service, right or privilege provided by the employer shall be determined on the basis of **cost to the employer** as reduced by the employee's contribution, if any.
- Certain payments by the employers to or on behalf of their employees are not to be treated as perquisites if the following two conditions are satisfied :-
  1. The employer gives a certificate to the effect that the expenditure was incurred wholly and exclusively for the performance of official duties, and
  2. Employer maintains complete details of expenditure incurred.
- **Rules are mandatory.** Unless the specified records are maintained and other prescribed conditions are satisfied, the amounts paid to the employees are to be treated as perquisites for TDS purposes.
- Above is not exhaustive. Employer to refer to the amended provisions for details.

### DUTIES AND RESPONSIBILITIES OF THE EMPLOYER

- Deposit tax deducted at source within the prescribed time.
- Issue TDS certificate in Form No. 16 to the employees within prescribed time.
- Furnish annual return of TDS within prescribed time.
- Obtain Tax Deduction Account Number (TAN) by making an application in Form No. 49B within one month from the end of the month in which the tax was deducted.
- Quote TAN in all TDS returns, challans, correspondence etc.
- Quote PAN of payees in the TDS Return and the TDS certificates issued in Form No. 16.

### RIGHTS OF THE EMPLOYEE

- Right to get TDS certificate in Form 16 from the deductor within the prescribed time.
- Right to claim refund of the excess tax deducted by filing a return of income under section 139 of the I.T. Act before the jurisdictional officer within prescribed time.

For any information or clarification, please contact your TDS Assessing Officer.

Your tax is an investment in your future

Issued in public interest by **DOT** Department of Income Tax

[www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)

devp 2003/826

File your TDS Returns online

efiling

It may be Tax, but it's no more Taxing.

Income tax procedures, now completely simplified

Income tax procedures, now completely simplified

Income tax procedures, now completely simplified

DOT

Heads You Win  
Tails You Win  
Anyway you win

Yes. When you pay up outstanding income-tax. Even if you dispute it in court.

If you win in appeal, and by you is refunded with interest.

If you do lose, you don't have 12 percent interest per annum on delayed payments.

DOT

Department of Income Tax

I've paid my taxes. I have changed my India!

I never realised I have the power to change my India. All I did was pay my taxes. Which has helped set up the power drinking and drinking roads. The power of what we drink, the power of my changed India. DON'T YOU TOO WANT TO CHANGE YOUR INDIA?



# PAY INCOME TAX AND SAVE A LOT



OF BAD ROADS

Can you hear the grateful utterances of your car every time you take it out on the roads? It thanks you for the improved roads all around. What your car doesn't know is that it was made possible by Government grants to which Income Tax collections contribute substantially. But you, esteemed taxpayer, know better. You know that income tax paid by you finds usage in avenues like healthcare, education, infrastructure, social welfare, defence, agriculture & industry, thus truly fueling the nation's growth. And also that the Department of Income Tax is getting more and more user friendly by the day.

Your tax is an investment in your future.

Your advance tax installment is due by 15th Dec., 2003.

Issued in public interest by **DOT** Directorate of Income Tax

**IT SAVES**

Visit our website: [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)

dirp 2003/448

In the year commencing on the 1st April, 19

In pursuance of sub-section (1) of Section 23 of the Indian Income tax Act, 1922 (XI of 1922), notice is hereby given to EVERY PERSON whose total income during the previous year exceeded the maximum amount

I never realised I have the power to change my India. All I did was pay my taxes. Which has helped set up new highways and drinking roads. The power of what we drink, the power of my changed India. DON'T YOU TOO WANT TO CHANGE YOUR INDIA?

The last date for filing of returns for companies & persons reporting assets of amounts in excess of

The last date for filing of returns for companies & persons reporting assets of amounts in excess of

Corporate Houses!  
Now file your TDS return...

...the electronic way

Last date for filing electronic TDS returns for financial year 2002-03 has been extended to 31-03-2004.

Filing of a TDS return is compulsory for corporate deductors. Other deductors can also avail this facility.

Returns can be prepared on your state structure available at [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in) or at <http://www.irdp.com>.

Returns can be filed at any of the TDS collection centres. Addresses of TDS collection centres are available at [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in) or at <http://www.irdp.com>.

Your tax is an investment in your future.

Issued in public interest by **DOT** Department of Income Tax

Play a responsible thing as a tax paying citizen



Contribute to the nation's score card!

Be sure to fulfil your tax obligations in the month of March.

Pay your advance tax by 15th March. Catch up with your taxes before the taxman catches up with you.



We know all about

Tax laws enable the Department to



It may be Tax, but it's no more...



Truly fueling the nation's growth



2005

Corporate Houses ! Now file your TDS return...

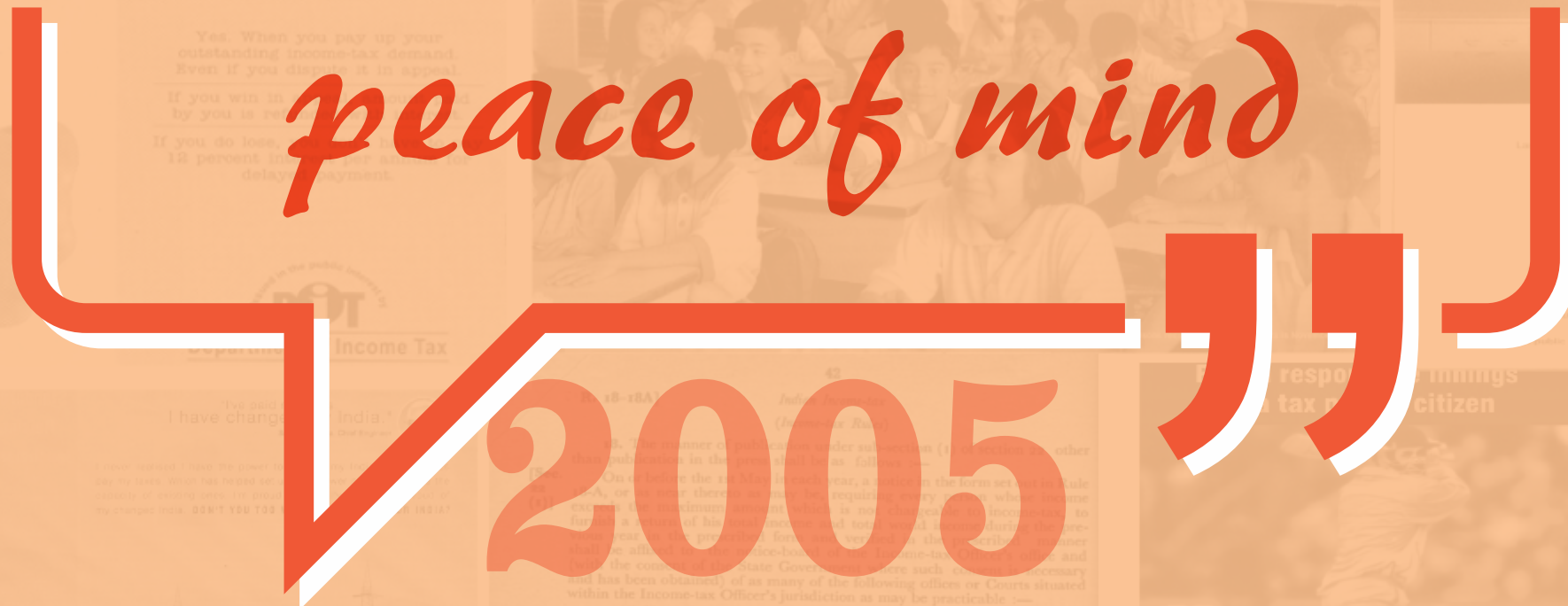
...the electronic way

NOTICE INCOME-TAX Return of Total Income and of Total World Income of the previous year or assessment in the year commencing on the 1st April, 19...

Contribute to the nation's score card ! We know all about Tax laws enable the Department to...

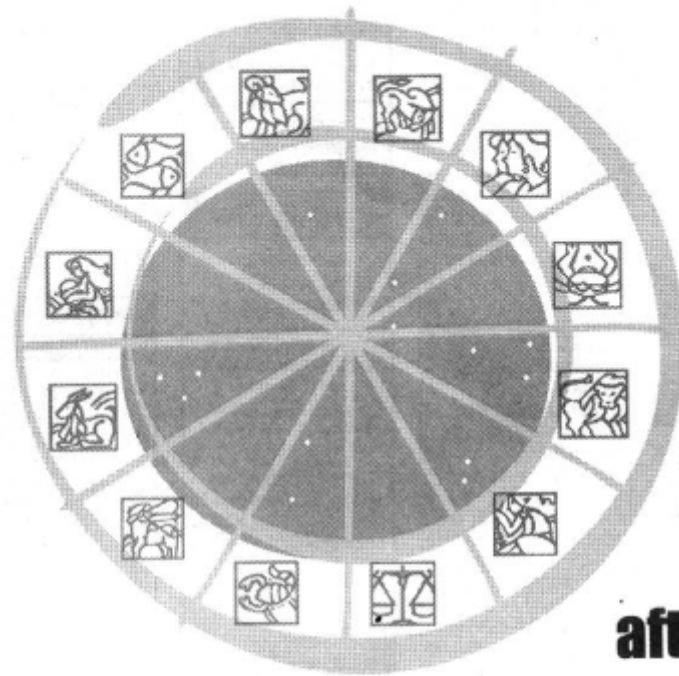


*Timely filing of returns would lead to peace of mind*



**2005**





**Whatever  
your stars  
may foretell,  
after filing your**

# **TAX RETURNS you can be sure of one thing PEACE OF MIND**

*Avoid standing in queue - file your return today.*

**Quote your  
Permanent Account Number (PAN)  
(10 Characters) in the return  
and tax challans**

**For your tax queries  
visit our website  
[www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)**

**Last Date  
31st October**



**Department of Income Tax**

dayp 2004/322

In pursuance of sub-section (1) of Section 23 of the Indian Income tax Act, 1922 (XI of 1922), notice is hereby given to EVERY PERSON whose total income during the previous year exceeded the maximum amount

Pay your tax by the due date. If you do not, you will have to pay interest and penalties. Catch up with your taxes before the taxman catches up with you.

Tax laws enable the Department to



# Many Happy Returns...



## Filing Tax Returns is now easier than ever.

Income Tax Department is now one of the most customer-friendly public offices. The entire process has been made simple and hassle free. Single sheet forms like **Naya Saral** have been introduced for filing returns. You can file your returns online also. Through **Sampark**, online return can be filed by those who don't have business/professional income. Then there is **Suvidha**, a facility where your employer files on your behalf. What's more, refunds now come much quicker, just within four months.

Income tax paid by you finds usage in revenues like education, healthcare, infrastructure, social welfare, defence, agriculture & industry, thus truly fueling the nation's growth.

### Advantage Taxpayer :

- Peace of mind • Dignity • Loan eligibility
- More opportunities for wealth creation
- No problem when buying property, opening bank account, investing in stocks

You tax is an investment in your future.

Issued in Public Interest by



Directorate of Income Tax

Visit our website - [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)

In pursuance of sub-section (1) of Section 139 of the Indian Income Tax Act, 1961 (XXI of 1961), notice is hereby given to EVERY PERSON whose total income during the previous year exceeded the maximum amount...

File your returns online through the Income Tax e-filing system. The process is simple and hassle-free. You can file your returns online through the Income Tax e-filing system. The process is simple and hassle-free. You can file your returns online through the Income Tax e-filing system. The process is simple and hassle-free.

Tax laws evolve. The Department of Income Tax, Government of India, is committed to providing the latest information on tax laws and procedures. Visit our website for more information.



# Many Happy Returns...



# 2005





It may be Tax,  
but it's no more tax



Your heart bled over Kargil.

Now prove it wasn't just lip sympathy!

Income tax procedures, now completely simplified

Your tax is an investment in your future

Your tax is an investment in your future



Heads  
You Win  
Tails  
You Win  
Anyway you win.

Yes. When you pay up your outstanding income-tax demand. Even if you dispute it in appeal. If you win in appeal, amount paid by you is refunded with interest. If you do lose, you don't have to pay 12 percent interest per annum for delayed payment.

Got it?  
quote it

Corporate Houses!  
Now file your TDS return...

...the electronic way



2005

1. All Head Post Offices and Sub-Post Offices.
2. Courts of the District Judges, Subordinate Judges, Civil Judges and District Munsifs.
3. Offices of the District Collectors, Deputy Commissioners, Divisional and Sub-Divisional Officers, Tahsildars, Mamlatdars and Mukhtarkars.

18A. The notice referred to in 'rule 18 shall be in the following form:—

NOTICE  
INCOME-TAX

Return of Total Income and of Total World Income of the previous year or assessment in the year commencing on the 1st April, 19...

In pursuance of sub-section (1) of Section 23 of the Indian Income tax Act, 1922 (XI of 1922), notice is hereby given to EVERY PERSON whose total income during the previous year exceeded the maximum amount

Contribute to the nation's score card!

Pay your Income Tax before 15th March. Pay your Advance Tax before 15th March. There is still time to pay your tax before 31st March. Catch up with your taxes before the batsman catches up with you.

We know all about

Tax laws enable the Department to

File your TDS Returns online

File your TDS Returns online

It may be Tax,  
but it's no more Taxing.

Income tax procedures, now completely simplified

Income tax procedures, now completely simplified

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Income tax procedures, now completely simplified



## Quote PAN on Challan 280\* TAN on Challan 281\* To Ensure Credit for Income Tax Payments



- Starting **1st January, 2005** it is mandatory for banks to accept payments of Income Tax only if:
  - PAN is mentioned on Challan 280
  - TAN is mentioned on Challan 281
- Quoting of PAN and TAN is necessary to ensure that taxes paid are correctly and promptly credited to the concerned taxpayer
- PAN and TAN should be written as carefully as the Bank Account Number
- 'Know Your PAN' and 'Know Your TAN' facility and various other PAN and TAN services are available through the website of Income Tax Department ([www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)) or Aaykar Sampark Kendra (ASK) (0124-2438000)



**DEPARTMENT OF INCOME TAX**  
GOVERNMENT OF INDIA  
Aaykar Sampark Kendra (ASK) : 0124-2438000  
[www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)

the appropriate head. For companies: 0020, for other than companies: 0021.



In the year commencing on the 1st April, 19

In pursuance of sub-section (1) of Section 23 of the Indian Income tax Act, 1922 (XI of 1922), notice is hereby given to EVERY PERSON whose total income during the previous year exceeded the maximum amount

to file your returns in the month of March

to file your returns in the month of March

to the more card!

We know all about

Tax laws enable the Department to

Corporate Houses!  
Now file your TDS return...

...the electronic way

...the electronic way

possible things  
giving citizen

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31st October - your key date to

B \* F I L E  
Y O U R  
I T R E T U R N

ANYTIME

e-file before 31<sup>st</sup> October. Avoid last minute rush

e-filing is compulsory for Companies / Firms, (where accounts are liable to be audited u/s 44AB)

Return Preparation Software available for download free of cost at website  
<http://incometaxindiaefiling.gov.in/>

Convenient, secure & available 24x7.

Faster processing and quicker refunds.

Help centres at Income Tax office available for assistance.

BE A RESPONSIBLE STAKEHOLDER IN EMERGING INDIA



chutki mein  
Thanks to Income Tax Help Centre



If queries abound, chutki mein.

"If the due date of filing your Income Tax return is 31st July, please file early to avoid last minute rush."

Income Tax Department

For more information log on to [www.incometaxindia.gov.in/](http://www.incometaxindia.gov.in/) or contact Ayatkar Sampark Kendra 0124-2438000



Pay tax.  
Karo relax.

Quote your PAN

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FOR SOME, TAX CALCULATION IS STILL TOUGH TO FIGURE OUT !

FORTUNATELY, HELP CENTRE SHOWS THE WAY



Income Tax Help Centre will assist you in

- PREPARING
  - Returns of income
  - Challans
  - PAN application
- COMPUTING
  - Taxable income
  - Income tax payable

Income Tax Department

For more information log on to [www.incometaxindia.gov.in/](http://www.incometaxindia.gov.in/) or contact Ayatkar Sampark Kendra 0124-2438000



Pay tax.  
Karo relax.

Quote your PAN

ATTENTION  
TAXPAYERS OF

Consider this...

This Taxmap has been compiled by...

Last Date for Filing Your Return has

16.08.20

File Your Return

If you are a salaried/ non-assessee and your account is not required to be au...

Income Tax Department



Pay tax.

Income Tax Department

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Karo relax.



TRPS TAX RETURN PREPARERS

Income Tax Department introduces Tax Return Preparer service right at your doorstep

IT Department has embarked on a new initiative to provide quality service to dual and HUF taxpayers, such as, salaried employees, businessmen and similar ones, so that they can file their Tax Returns with ease. The Tax Return Preparer Scheme is a helping hand to taxpayers, right at their doorstep, through a group of qualified return Preparers (TRPs).

In the Tax Return Preparer Scheme (TRPS) TRPs are self-employed young men and women trained by the IT department alongwith IIT or IIT-JEE TRPs have been certified. TRPs will help you prepare your Tax Returns right at your home or workplace. The service is available free or at a very nominal cost. (For details call Toll Free Number or log to [www.trpscheme.com](http://www.trpscheme.com))

For contacting your neighbourhood TRP dial the all India Toll Free Number

Dial Toll Free No. 1 800 11 8777  
Avail customer friendly TRP Scheme

Income Tax Department

For more information log on to [www.incometaxindia.gov.in/](http://www.incometaxindia.gov.in/) or contact Ayatkar Sampark Kendra 0124-2438000



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Quote your PAN

# INTRODUCTION

That's easy!	<ul style="list-style-type: none"> <li>User ID and password should be accurately and securely maintained.</li> <li>Income tax return preparation software for your computer will come in handy to file the returns.</li> </ul>
When to e-file?	Avoid last minute rush, e-file your return now.
That's easy!	In case of any difficulty, please contact Ayatkar Sampark Kendras at 0124-2438000 or Help Centre at Local Income Tax Office.
Who should e-file?	E-FILING IS MANDATORY FOR CORPORATES
That's easy!	

For more information on location of help centres, log on to <http://incometaxindiaefiling.gov.in>

Last date for e-Filing returns for corporates is 30th November, 2006 (except Gujarat)

File early! Don't wait for the last day

ANYTIME. ANYWHERE.  
Filing your Income Tax Return is now easier with [www.incometaxindiaefiling.gov.in](http://www.incometaxindiaefiling.gov.in)

- To e-file your returns, log on to <http://incometaxindiaefiling.gov.in>
- User ID and password should be accurately and securely preserved.
- Download Return Preparation Software to your computer and use it to file the return.
- Avoid last minute rush, e-file your return by 30th November 2006.
- In case of any difficulty, please contact Ayatkar Sampark Kendras at 0124-2438000 or Help Centre of Local Income Tax Office.

For further information on location of help centres, log on to <http://incometaxindiaefiling.gov.in>

e-Filing : Mandatory for Corporates

Except Gu

INCOME TAX OMBUDSMAN

Income Tax Ombudsman, Delhi II  
Room No. 251, Central Revenue Building,  
I.P. Estate, New Delhi, Tel. 011-23379625

Contact Income Tax Ombudsman for the redressal of your grievances

GROUND ON WHICH COMPLAINT SHALL BE FILED:  
1. Delay in processing of returns  
2. Issuance of notices without valid reasons  
3. Non-issuance of notices  
4. Non-issuance of notices to the assessee  
5. Non-issuance of notices to the assessee's representative  
6. Non-issuance of notices to the assessee's representative  
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8. Non-issuance of notices to the assessee's representative  
9. Non-issuance of notices to the assessee's representative  
10. Non-issuance of notices to the assessee's representative

Income Tax Ombudsman



May I help you in filing your income tax returns?

Small Individual and HUF Taxpayers contact a Tax Return Preparer (TRP) They will make everything easy.

The Tax Return Preparer Scheme is a valuable initiative by the Income Tax Department to provide reliable taxpayer service to the common man. Each citizen of the nation can now begin with ease and

DON'T WORRY ABOUT FILING YOUR INCOME TAX RETURN...  
Office or Home, we are at your doorstep.

INTRODUCING  
Tax Return Preparer Scheme

At 100, oldest taxpayer has never missed filing I-T return

Finance Minister...  
The Finance Minister...  
The Finance Minister...

Even at 100 years of age he understands the importance of Tax Nation Building

Contribute your bit towards the country File your Advance Tax by Dec 15, 2006

3rd instalment for companies - 2nd instalment for...



Simplicity is 'making things uncomplicated'. One of the most important goals of the Income Tax Department has been to simplify and make accessible the various interactions that taxpayers have with the tax administration. Simplification, if looked at, from a wider perspective would perhaps be the single biggest driver for several of the major administrative reforms that the Department has implemented.

During this period, in line with the reform measures aimed at simplification, the Income Tax Department embodied the philosophy of simplicity in its design of advertisements. By making things simple, the Department not only hoped to make things easier for the common public but also increase its reach and ultimately its tax collection.

Apart from simplification, the other theme which was prominent between the period of 2006-2010 was the use of technology.

With computerization, the Income Tax Department embraced the twin concepts of technology and simplification. This echoed in many of its advertisements during the period.

31st October - your key date to

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chutki mein  
Thanks to Income Tax Help Centre

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FOR SOME, TAX CALCULATION IS STILL TOUGH TO FIGURE OUT !

FORTUNATELY, HELP CENTRE SHOWS THE WAY

**ATTENTION TAXPAYERS OF**

Generating ...

Last Date for Filing Your Return has arrived

**16.08.20**

File Your Return

If you are a salaried non-assessee and your account is not required to be au

Income Tax Department

# KEY REFORMS

# WITHIN THE

# DEPARTMENT

# (2006-2010)

**e-file before 31<sup>st</sup> October. Avoid last minute rush**

e-filing is compulsory for Companies / Firms, (where accounts are liable to be audited u/s 44AB)

Return Preparator Software available for download free of cost at website (<http://incomeindia.nic.gov/it>)

Convenient, secure & available 24 x 7.

Faster processing and quicker refunds.

Help centre at Income Tax office available for assistance.

**BE A RESPONSIBLE STAKEHOLDER IN EMERGING INDIA**

**Income Tax Help Centre**

Public-Private Partnership

Income Tax Help Centre will assist you in

- PREPARING
  - Returns of income
  - Challans
  - PAN application
- COMPUTING
  - Taxable income
  - Income tax payable

Pay tax. Karo relax. Quote your PAN

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**Income Tax Department**

Pay tax. Karo relax.

Facing problems in filing your Tax Return...  
I am here to help!

**trps**  
TAX RETURN PREPARERS

**Income Tax Department introduces Tax Return Preparer service right at your doorstep.**

The IT Department has embarked on a new initiative to provide quality service to individual and HUF taxpayers, such as, salaried employees, businessmen and senior citizens, so that they can file their Tax Returns with ease. The Tax Return Preparer Scheme provides a helping hand to taxpayers, right at their doorstep, through a group of qualified Tax Return Preparers (TRPs).

**What is the Tax Return Preparer Scheme (TRPS)?**

- TRPs are self-employed young men and women trained by the IT department along with NIT.
- Over 3700 TRPs have been certified.
- TRPs will help you prepare your Tax Returns, right at your home or workplace.
- The service is available free or at a very nominal cost. (For details call Toll Free Number or log on to [www.trpscheme.com](http://www.trpscheme.com))
- For contacting your neighbourhood TRP dial the toll free India Toll Free Number

Dial Toll Free No. 1 800 11 9777  
Avail customer friendly TRP Scheme

**Income Tax Department**

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**Income Tax Ombudsman**

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Pay tax. Karo relax. Quote your PAN

**Income Tax Department**

Pay tax. Karo relax.

**Income Tax Ombudsman**

Income Tax Ombudsman will assist you in

Pay tax. Karo relax. Quote your PAN

May I help you in filing your income tax returns?

**trps**

Office or Home, we are at your doorstep.

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**At 100, oldest taxpayer has never missed filing I-T return**

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At 100, oldest taxpayer has never missed filing I-T return

**Even at 100 years of age he understands the importance of Tax Nation Building**

Contribute your bit towards the country File your Advance Tax by Dec 15, 2009

3rd instalment for companies - 2nd instalment for individuals

Advance Tax is paid on any income, irrespective of whether you are a salaried or self-employed individual. Income from house property, interest, dividends, winnings from lotteries, etc. are also taxable.



Evolution through reforms of the Income Tax Department continued seamlessly in the period from 2006 to 2010 as can be seen from the advertisements of this period. Various measures were introduced to achieve the goals of the Department by leveraging technology to achieve simplicity in proceedings.

The Sevottam Scheme was one such measure and was launched to standardize service delivery to the taxpayers. The Tax Return Preparers Scheme (TRPS) and Income Tax Help Centers were also a step in this direction. Following this, the first citizen-friendly single window Aayakar Seva Kendra (ASK) was setup, for centralized receipt and registration of specified categories of documents, including Income Tax Returns.

An All India Tax Network (TAXNET) was setup, connecting more than 700 offices in more than 500 cities.

Integrated Taxpayer Data Management System (ITDMS) for drawing of 360 degree taxpayer profile was also launched. Cyber Forensic Labs were setup to identify relevant digital data during search and survey operations.

The initiatives and efforts of the Department were recognized and the Department had a well-deserved moment to smile when Electronic filing of Income Tax Returns was conferred with Silver Award in the category "Outstanding Performance in Citizen Centric Service Delivery" under the National e-Governance Awards for 2007-08. In 2009, the Centralized Processing Centre was setup in Bengaluru for bulk processing of e-filed and paper returns. The Centre operates without any interface with taxpayers in a jurisdiction- free manner.

The processes related to simplification and greater use of technology continued. Further, pass through status was given to growth capital funds investing in specified sectors. In 2010, weighted deduction on expenditure on R&D in the country was increased to 200%.

31st October - your key date to

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chutki mein  
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**ATTENTION TAXPAYERS OF**

Generating ...

Last Date for Filing Your Return has arrived

**16.08.20**

File Your Return

If you are a salaried non-assessee and your account is not required to be au

Income Tax Department

# MAJOR

# ACHIEVEMENTS

# DURING THIS

# PERIOD

# (2006-2010)

Income Tax Department

Pay tax. Karo relax.

Quote your PAN

Facing problems in filing your Tax Return...  
I am here to help!

trps  
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Dial Toll Free No. 1 800 11 8777  
Avail customer friendly TRP Scheme

Income Tax Department

Pay tax. Karo relax.

Quote your PAN

Corporate Income Tax Return  
It's swifter and easier

How to e-file?  
That's easy!

- To e-file your return, log on to <http://incometaxindiaefiling.gov.in>
- Clear ID and password should be ready and security given
- Download Return preparation Software to your computer to file the return.
- Avoid last minute rush, e-file your return now.
- In case of any difficulty, please contact At Your Doorstep Help Centre at 022-24360000 or Help Centre at Local Income Tax Office.

Who should e-file?  
That's easy!

- E-FILING IS MANDATORY FOR CORPORATES

For more information on location of help centres, log on to <http://incometaxindiaefiling.gov.in>

Last date for e-Filing returns for corporates is 30th November, 2006 (except Gujarat)

e-Filing : Mandatory for Corporates

Income Tax Department

Pay tax. Karo relax.

Quote your PAN

Income Tax Department

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Quote your PAN

Income Tax Ombudsman

Don't stop... your problems are resolved

Contact Income Tax Ombudsman for the redressal of your grievances

INCOME TAX OMBUDSMAN DELHI II  
Room No. 251, Central Revenue Building  
I.P. Estate, New Delhi, Tel.-011-23379925

PROCEDURE FOR FILING COMPLAINTS

- Step 1: Complaint
- Step 2: Acknowledgement of complaint
- Step 3: Investigation of complaint
- Step 4: Issuance of orders
- Step 5: Appeal
- Step 6: Review
- Step 7: Final order

Income Tax Department

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Investment for pro

Even at 100 years of age he understands the importance of Tax Nation Building

Contribute your bit towards the country  
File your Advance Tax by Dec 15, 200

3rd instalment for companies - 2nd instalment for

Always remember

- File Advance tax on time
- Pay all other returns correctly
- Quote correct PAN
- Ensure correct data entry by

Advance Tax is paid on any income, irrespective of whether you are a salaried or self-employed individual. Income from capital gains, interest, winnings from lotto, income from house property, income from business or other sources are all liable to Advance Tax.

Who needs to pay Advance Tax?

If your tax liability is more than Rs. 5000 after deduction of TDS, you'll have to pay Advance Tax in 4 installments.

There is a penalty for not paying Advance Tax.

If you don't pay advance tax in full, you have to pay interest @ 1% per month or part thereof that falls short of the required payments.

Income Tax Department is cross verifying your investments/loans

May I help you in filing your income tax returns?

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INTRODUCING  
Tax Return Preparer Scheme

For more information on location of help centres, log on to <http://incometaxindiaefiling.gov.in>

Don't worry about filing your return

Mr. J. D. Engineer, 80, has missed filing I-T return

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Mr. J. D. Engineer, 80, has missed filing I-T return

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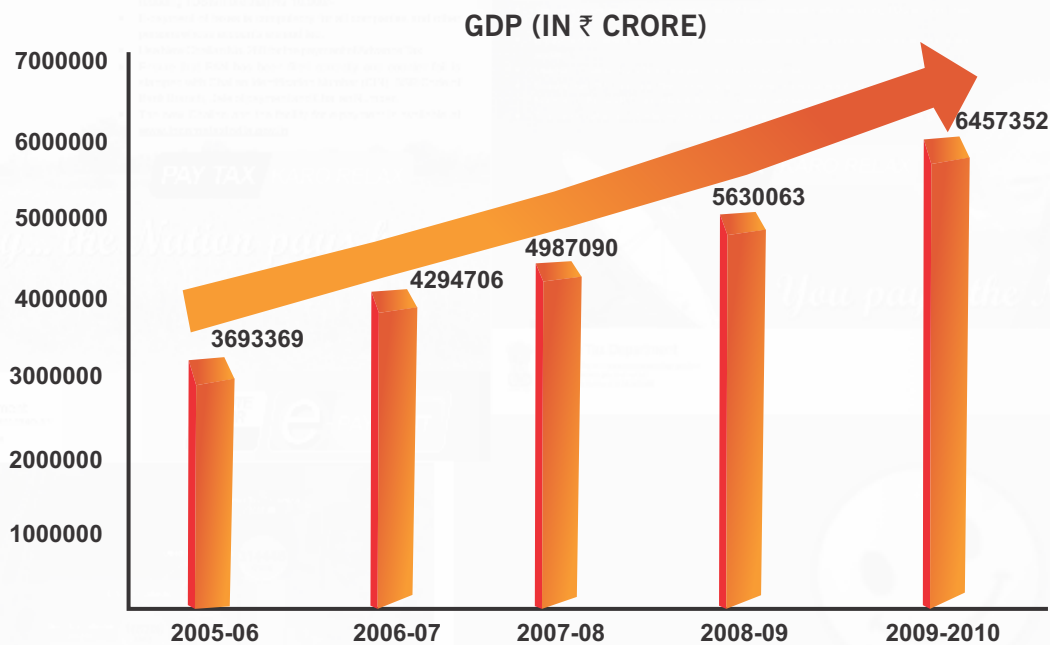
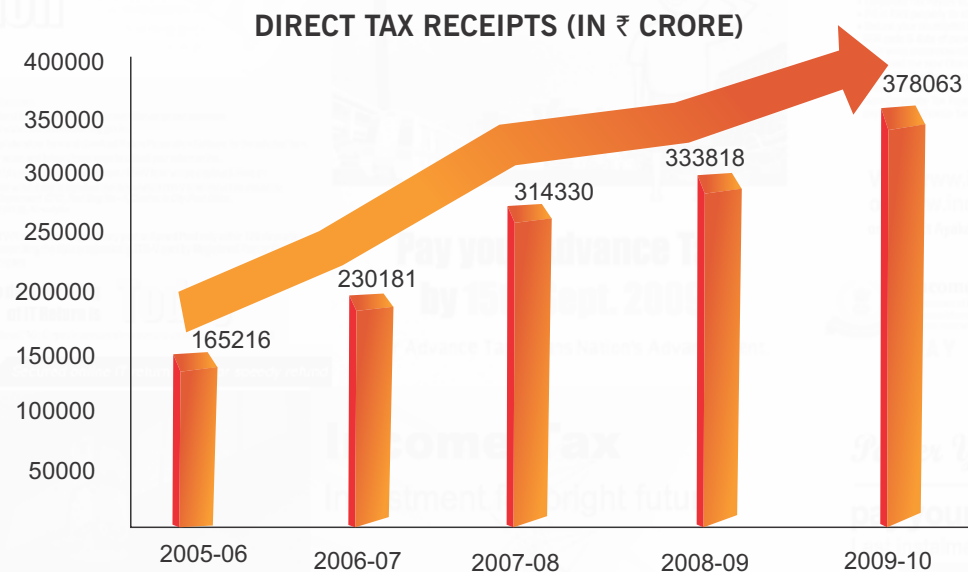
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Income Tax Department is cross verifying your investments/loans



The period from 2006-2010 was one of progress, as is evident from the fact that Direct Tax Receipts increased from ₹1,65,216 crores to ₹3,78,063 crores between 2006-2010.



Furthermore, the GDP also increased in this period from ₹36,93,369 crore to ₹64,57,352 crore. The direct tax to GDP ratio also increased steadily from 4.47% to 5.85%. The Department's efforts at leveraging technology had shown results.

'Source: Time series data by CBDT and Receipt Budget

The background features a large, light gray gear with a complex internal structure, including concentric circles and radial lines. On the right side, there is a solid blue silhouette of a person's head in profile, facing left. The text is centered over the gear.

**PRATIDHWANI**  
**(2006-2010)**



INCOME TAX CONSULTANT





**e-File.**  
It's SIMPLY better!

**Corporates must file their  
Income Tax Returns online.  
It's swifter and far more convenient.**

<b>How to e-file?</b> That's easy!	<ul style="list-style-type: none"> <li>To e-File your returns, log on to <a href="http://incometaxindiaefiling.gov.in">http://incometaxindiaefiling.gov.in</a></li> <li>User id and password should be accurately and securely preserved.</li> <li>Download Return preparation Software to your computer and use it to fill the return.</li> </ul>
<b>When to e-file?</b> That's easy!	<ul style="list-style-type: none"> <li>Avoid last minute rush. e-File your return now.</li> <li>In case of any difficulty, please contact Aaykar Sampark Kendra at 0124-2438000 or Help Centre at Local Income Tax Office.</li> </ul>
<b>Who should e-file?</b> That's easy!	<ul style="list-style-type: none"> <li><b>E-FILING IS MANDATORY FOR CORPORATES</b></li> </ul>

For more information on location of help centers,  
log on to <http://incometaxindiaefiling.gov.in>

**Last date for e-Filing returns for corporates  
is 30th November, 2006 (except Gujarat)**

**Income Tax Department**  
For more information log on to [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)  
or contact Aaykar Sampark Kendra 0124-2438000



**Pay tax.  
Karo relax.**

**Quote  
your  
PAN**

valuable initiative by the Income Tax Department to provide reliable taxpayer service to the common man. Each citizen of



Technology in the service of tax payer



**REMINDER  
FOR  
CORPORATES !!!**

**Last Date\* for  
e-Filing of  
Company Returns  
extended to  
30<sup>th</sup> Nov. '06**

**File early! Don't wait for the last day.**

**ANYTIME. ANYWHERE.**

*Filing your Income Tax Return is now easier with jurisdiction-free filing.*

- To e-File your returns, log on to <http://incometaxindiaefiling.gov.in>
- User ID and password should be accurately and securely preserved.
- Download Return Preparation Software to your computer and use it to fill the return.
- Avoid last minute rush, e-File your return by **30th November 2006**.
- In case of any difficulty, please contact Aaykar Sampark Kendra at **0124-2438000** or Help Centre at Local Income Tax Office.

For further information on location of help centres, log on to <http://incometaxindiaefiling.gov.in>

**e-Filing : Mandatory for Corporates**

\*Except Gujarat

**Income Tax Department**

For more information log on to [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)  
or contact Aaykar Sampark Kendra 0124-2438000



**Pay tax.  
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**Quote  
your  
PAN**

valuable initiative by the Income Tax Department to provide reliable taxpayer service to the common man. Each citizen of



# Technology in the service of taxpayers



**CONSTITUTION OF BIHAR**

... extended to 2007

Turn Today

and non corporate accounts are to be audited.

Pay Tax KARO RELAX

Quote PAN

Contribute to Country's growth

Don't forget to e-pay your Advance Tax

Income Tax Department

Pay Tax KARO RELAX

Your action will have an equally speedy reaction

Anytime / Anywhere Higher Data Accuracy

Advantages

Safe & Secure

Faster Processing Quicker Refunds

Pay Tax KARO RELAX

Due date for filing of IT Return is Today

Nation's Progress is Your Progress.

Pay your Advance Tax by 15th Sept. 2009

Your Advance Tax means Nation's Advancement.

2nd installment for Companies

Simple, Easy and Advanced ways to pay your Advance Tax

Important:

Visit [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in) or [www.incometaxindiaapr.gov.in](http://www.incometaxindiaapr.gov.in) or Contact Ayakar Sampark Kendra 0124-2438000

Income Tax Department

PAY TAX KARO RELAX

Educate children today educated workforce tomorrow

pay your advance tax Last instalment for all tax payers

DUE DATE 15th March 2010

You pay... the Nation pays back!

Income Tax Department

Quote PAN

e-PAYMENT

Investment for a connected Nation

pay your advance tax Last instalment for all tax payers

DUE DATE 15th March 2010

You pay... the Nation pays back!

Income Tax Department

Quote PAN

e-PAYMENT

Investment for a bright future

pay your advance tax Last instalment for all tax payers

DUE DATE 15th March 2010

You pay... the Nation pays back!

Income Tax Department

Quote PAN

e-PAYMENT

Power Your Growth

pay your advance tax Last instalment for all tax payers

DUE DATE 15th March 2010

You pay... the Nation pays back!

Income Tax Department

Quote PAN

e-PAYMENT

54

Attention! Salaried / Non-corporate Assessee whose Accounts are not required to be audited

File Your Return on or before 31 July, 2009

DON'T MISS THE DUE DATE!

Advantages of e-filing

ANYTIME ANYWHERE

of age, tax in

country, 15, 2007

Income Tax Creating History Silently

More the collection, higher the allocation

Income Tax Department

2006

Just Smile

e-filing Anytime Anywhere

Attention! Salaried / Non-corporate Assessee whose Accounts are not required to be audited

File Your Return on or before 31 July, 2009

DON'T MISS THE DUE DATE!

Advantages of e-filing

ANYTIME ANYWHERE

31st October - your key date to



Period of Technology and Simplification (2006 – 2010)

Pratidhwani - Outreach Resonating In Development



YOUR  
INCOME  
TAX  
RETURN



FOR SOME, TAX CALCULATION IS STILL TOUGH TO FIGURE OUT!

FORTUNATELY, HELP CENTRE SHOWS THE WAY

**Income Tax Help Centre**  
Public-Private Partnership  
Helping you easily pay your taxes

- PREPARING
  - Returns of income
  - Challans
  - PAN application
- COMPUTING
  - Taxable income
  - Income tax payable

Last Date for Filing Your Return has

16.08.20

File Your Return

If you are a salaried non-assessee and your account is not required to be au

chutki mein  
Thoda Income Tax Help Centre



Income Tax Department

Pay tax. Karo relax.

Quote your PAN

Income Tax Department

Pay tax. Karo relax.

Quote your PAN

जो समय पर काम करते हैं, बाद में सुखी रहते हैं।

2006

May I help you in filing your income tax returns?

Small Individual and HUF Taxpayers contact a Tax Return Preparer (TRP) They will make everything easy.



Office or Home, we are at your doorstep.



At 100, oldest taxpayer has never missed filing I-T return



Even at 100 years of age he understands the importance of Tax Nation Building

Contribute your bit towards the country File your Advance Tax by Dec 15, 200

3rd instalment for companies - 2nd instalment for...

Income Tax Department Pay tax. Karo relax. Quote your PAN

Income Tax Department Pay tax. Karo relax. Quote your PAN

Income Tax Department Pay tax. Karo relax. Quote your PAN

# जो समय पर काम करते हैं, बाद में सुखी रहते हैं।

याद रखें आज **15 दिसम्बर 2006** है  
आपके अग्रिम कर के भुगतान के लिए  
यह अंतिम दिन है।

नियत दिन आ चुका है। अपने अग्रिम कर की किस्त जमा करवाईएँ और  
निश्चित हो जाईएँ।

कम्पनियों को अपनी तीसरी किस्त और  
अन्य सभी को दूसरी किस्त जमा करवानी है।

- आपको भुगतान किए गए कर का श्रेय मिलना चाहिए
- सही पैर लिखें
- बालान के सभी कॉलम सही तरीके से भरें
- यह सुनिश्चित करें कि बैंक ने आपके आंकड़े सही-सही भरे हैं।

कम्पनियों या व्यक्तियों के जिन मामलों में  
अनुमानित अग्रिम कर 5000 रु. या अधिक  
होगा उनके अपने अग्रिम कर की किस्त  
15 दिसम्बर 2006 या इससे पूर्व जमा करवानी  
है अन्यथा नियमानुसार ब्याज देना पड़ेगा।

**आयकर विभाग के पास निम्नलिखित निवेशों/खर्चों की जानकारी उपलब्ध है।**

- तीस लाख रु. या इससे अधिक मूल्य की अचल सम्पत्ति की खरीद या बिक्री
- क्रेडिट कार्ड से प्रति वर्ष दो लाख रु. से अधिक राशि का व्यय
- म्यूचुअल फंड में दो लाख रु. से अधिक का निवेश
- किसी कम्पनी या संस्थान के बॉन्ड या डिबेंचर की 5 लाख रु. या इससे अधिक की खरीद
- आपके बचत खाते में प्रति वर्ष 10 लाख रु. या इससे अधिक नकद राशि जमा
- किसी कम्पनी के आईपीओ या राइट्स इश्यू के माध्यम से शेयर प्राप्त करने के लिए 1 लाख रु. या इससे अधिक का भुगतान
- एक वर्ष में भारतीय रिज़र्व बैंक द्वारा जारी किए गए 5 लाख रु. या इससे अधिक राशि के बॉन्ड की खरीद

## आयकर विभाग

अधिक जानकारी के लिए [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in) अथवा  
आयकर सम्पर्क केन्द्र : 0124-2438000 पर संपर्क करें



**भरो टैक्स,  
करो रिलैक्स।**

**जरूर लिखें  
अपना  
पैन**

≈ Σ Π ≤ ≠ ∞

कुछ लोगों के लिए कर का हिसाब लगाना आज भी मुश्किल है !

संयोग से, सहायता केन्द्र है ना

**आयकर**  
सहायता केन्द्र  
**Help CENTRE**  
एक सार्वजनिक-निजी भागीदारी  
आयकर में **आपका सहायक**



आयकर सहायता केंद्र आपकी इन सब कार्यों में मदद करता है

- तैयार करना
  - ▶ आयकर रिटर्न
  - ▶ चालान
  - ▶ PAN के लिए आवेदन
- गणना करना
  - ▶ कर - योग्य आय
  - ▶ देय आयकर

dayp 2006/261

**आयकर विभाग**

अधिक जानकारी के लिए [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in) पर लॉग ऑन करें  
अथवा आयकर सम्पर्क केन्द्र : 0124-2438000 पर सम्पर्क करें



**भरो टैक्स.  
करो रिलैक्स.**

**जरूर  
लिखें  
अपना  
पैन**

सहायता केन्द्र पता • 10, वर्धन हाऊस, छवि गंज, कश्मीरी गेट, दिल्ली • 1, डीएसआईडीसी कॉम्प्लेक्स ओखला इंडस्ट्रीयल एरिया, फेज-1, नई दिल्ली • जी-3, प्लॉट नं. 13, सेक्टर-V मार्केट, द्वारका, नई दिल्ली • दिल्ली हिन्दुस्तान मर्केन्टाइल एसोसिएशन, 1210/16, चांदनी चौक, दिल्ली • दिल्ली स्क्वोर ट्रेडर्स एसोसिएशन, 17/1026, अब्दुल रहमान रोड, करोल बाग, नई दिल्ली • द्वारा संजय मलिक, सी ए 9/6368, प्रथम तल, नेताजी गली, गांधी नगर, दिल्ली-31 • आईसीएआई, विश्वास नगर, शाहदरा, दिल्ली • 4939 प्रथम तल, कुमार हाऊस, चौक बाराटूटी, सदर बाजार, दिल्ली

Period of Technology and Simplification (2006 – 2010)

Pratidhwani - Outreach Resonating In Development



**CONTRIBUTION OF BIHAR**

Quote  
OF BIHAR

Contribute to Country's growth

Don't forget to e-pay your Advance Tax

15th June 2008

Income Tax Department

Pay Tax Karo Relax

**Your action will have an equally speedy reaction**

**e-filing**

Anytime / Anywhere Higher Data Accuracy

**Advantages**

- Faster Processing
- Quicker Refunds
- Safe & Secure

Quote Your PAN

Pay Tax Karo Relax

Due date for filing of IT Return is **Today**

Secured online IT return filing for speedy refund

**Nation's Progress is Your Progress.**

**Pay your Advance Tax by 15th Sept. 2009**

Your Advance Tax means Nation's Advancement.

**2nd installment for Companies**

Simple, Easy and Advanced ways to pay your Advance Tax:

- e-pay your taxes through internet banking from anywhere and at anytime
- ATMs - People holding Corporation Bank (PMB) Card can pay tax through Corporation Bank ATMs

Important:

- Use Challan No. 280 for the payment of Advance Tax
- Please fill all the requirements of the Challan properly
- Corporate Tax Payers (MCA 21 and Non-Corporate Tax Payers (MCA 21))
- Fill in PAN properly to secure credit of taxes paid
- Ensure your counterfoil is stamped with Challan Identification No. (CIN), QR Code & Date of payment
- Visit [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in) or [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in) to download the new Challan
- Corporate Tax Payers are liable to pay 40% of Advance Tax payable on or before 15th September
- Non-Corporate Tax Payers (other than Corporate Taxpayers) are liable to pay 30% of Advance Tax payable on or before 15th September

Visit [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in) or [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in) or Contact Ayakar Sampark Kendra 0124-2438000

**Income Tax Department**

**PAY TAX KARO RELAX**

**Educate children today educated workforce tomorrow**

**pay your advance tax**

Last instalment for all tax payers

**DUE DATE 15th March 2010**

**PAY TAX KARO RELAX**

**Quote Your PAN**

**e-PAYMENT**

**pay your advance tax**

Last instalment for all tax payers

**DUE DATE 15th March 2010**

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**Quote Your PAN**

**e-PAYMENT**

**Power Your Growth**

**pay your advance tax**

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**DUE DATE 15th March 2010**

**PAY TAX KARO RELAX**

**Quote Your PAN**

**e-PAYMENT**

**Income Tax**

Creating History Silently

More the collection, higher the allocation

Income Tax Department

**2006**

**Just Smile**

**e-filing**

Anytime Anywhere

**Attention! Salaried / Non-corporate Assessee whose Accounts are not required to be audited**

**File Your Return on or before 31 July, 2009**

**DON'T MISS THE DUE DATE!**

**Advantages of e-filing**

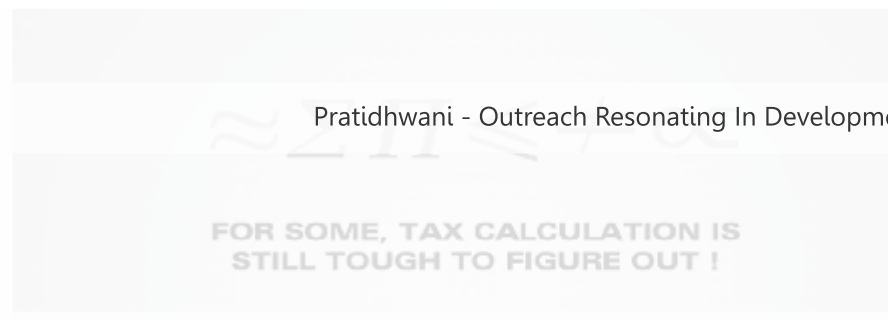
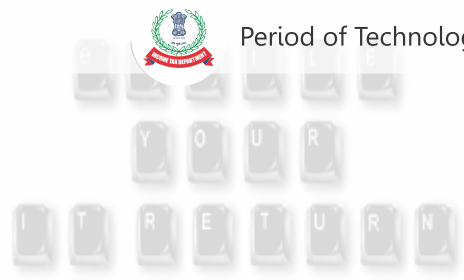
**ANYTIME ANYWHERE**

आयकर सहायता केन्द्र है ना

31st October - your key date to

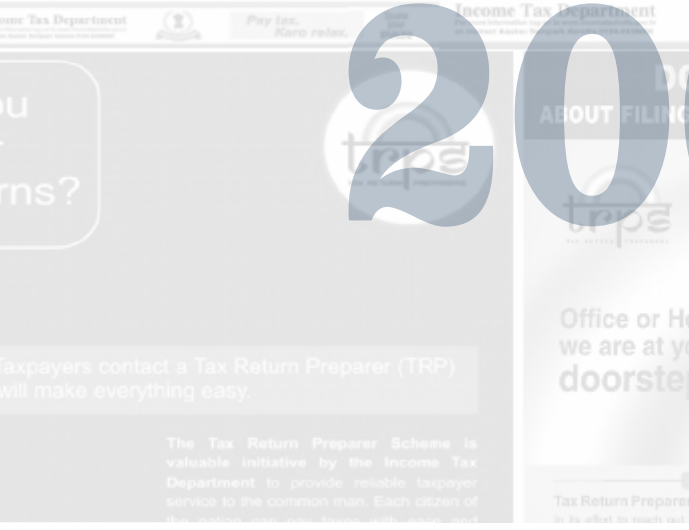
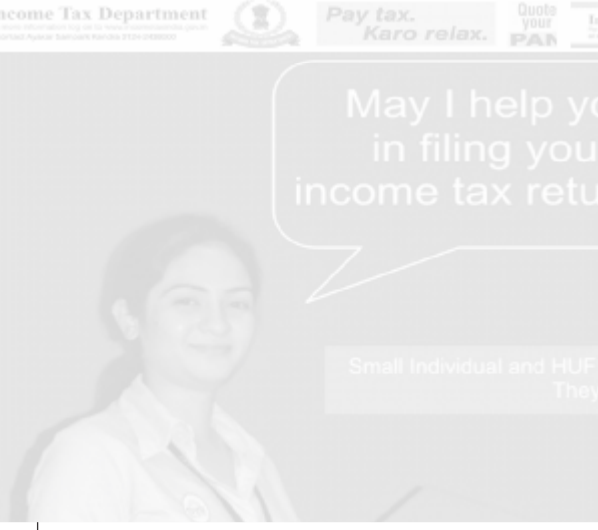
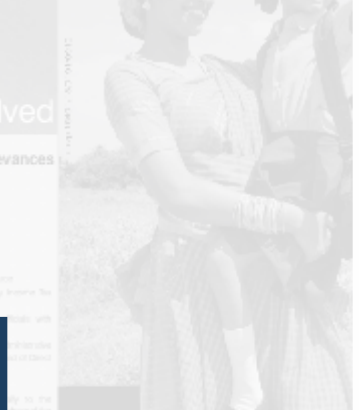
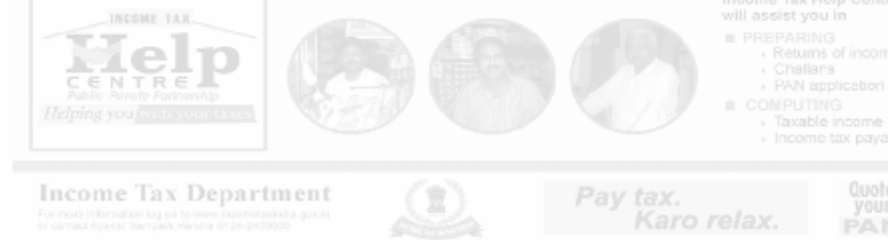
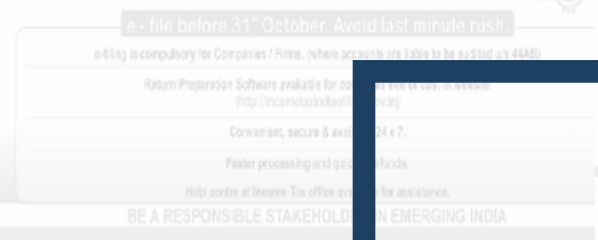
Period of Technology and Simplification (2006 – 2010)

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chutki mein  
Thank you Income Tax Help Centre

**We won't stop... until all your problems are resolved**



2006

# INCOME TAX OMBUDSMAN

We won't stop...  
...until all your problems are resolved

Contact Income Tax Ombudsman for the redressal of your grievances

INCOME TAX OMBUDSMAN, DELHI  
Room No. 251, Central Revenue Building,  
I.P. Estate, New Delhi, Tel.:011-23379925

#### GROUND ON WHICH COMPLAINT SHALL BE FILED:-

- a) delay in issue of refund
- b) sending of envelopes without refund voucher in cases of refunds
- c) non adherence to the principle of 'First Come First Served' in sending refund
- d) non acknowledgment of letters or documents sent to the department
- e) non up-dating of demand and other registers leading to harassment of assesses
- f) lack of transparency
- g) delay in disposing cases of interest waiver
- h) delay in disposal of rectification applications
- i) delay in giving effect to the appellate orders
- j) delay in release of seized books of account and assets
- k) delay in allotment of Permanent Account Number (PAN)
- l) non credit of tax paid, including tax deducted at source
- m) non adherence to prescribed working hours by Income Tax officials
- n) unwarranted rude behaviour of Income Tax officials with assesses
- o) any other matter relating to violation of the administrative instruction and circulars issued by the Central Board of Direct Taxes in relation to Income-tax administration

#### PROCEDURE FOR FILING COMPLAINTS

Complaints can be made in writing or electronically to the Ombudsman. The complaint should give the name and address of the complainant, name of the office and official against whom the complaint is made, supporting documents and must be signed by the complainant or authorized representative.

For further details log onto [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)

ADMP 1004/1310

- 2nd installment for Companies
- 1st installment for Others

Simple, Easy and Advanced ways to pay your Advance Tax

- Pay by Cash through internet banking from assesses and its address
- ATMs - People's Building Corporation Bank (PBCB) and various tax through Corporation Bank ATMs

- Important:**
- Use Challan No. 280 for the payment of Advance Tax
  - Please fill all the particulars of the Challan correctly
  - Corporate Tax Payees 604-0023 and Non-Corporate Tax Payees 604-0021
  - Fill in PAN properly to ensure credit of taxes and
  - Ensure your Challan is stamped with Challan Identification No. (CIN) will make it date of payment
  - Visit [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in) to download the Challan
  - Corporate Tax Payees are liable to pay 4% of Advance Tax payable on or before 15th September
  - Non-Corporate Tax Payees (other than Corporate Tax payees) are liable to pay 20% of Advance Tax payable on or before 15th September

Visit [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)  
or [www.incometaxindiaapr.gov.in](http://www.incometaxindiaapr.gov.in)  
or Contact Ayakar Sampark Kendra 011-24-2438000

Income Tax Department  
Department of Revenue, Ministry of Finance, Government of India  
[www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)  
**PAY TAX KARO RELAX**

Power Your Growth

pay your advance tax  
Last instalment for all tax payers

DUE DATE **15th**  
March 2009

- Tax payers are liable to pay Advance Tax, if their tax liability exceeds Rs. 10,000/-
- Payment of taxes is compulsory for all companies & partnership firms
- Use New Challan No. 280 for the payment of Advance Tax
- Ensure that PAN has been filled correctly and, wherever fill is compulsory, Challan Identification Number (CIN), State Code of Bank Branch, Date of payment and Challan Number
- The new Challan and the facility for e-payment is available at [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)

PAY TAX KARO RELAX

You pay... the Nation pays back!

QUOTE YOUR PAN e-PAYMENT

Attention!  
Salaried / Non-corporate  
Assessee  
whose Accounts are not  
required to be audited

**File Your Return  
on or before  
31 July, 2009**

**DON'T MISS THE DUE DATE!**

Don't  
Commonly File Return  
Wrong

ADVANTAGES OF e-FILING  
• It is convenient and secure and the assessment is faster  
• It reduces the chances of errors  
• It is available 24x7  
• It is available to all assesses  
• It is available to all assesses

# At 100, oldest taxpayer has never missed filing I-T return

NEELA NANDAR  
17.08.2007

"I am happy to know that Mr F D Engineer has filed his income tax return as the son of Mr F Chandrasekhar is a member of the Finance Minister's family and I am glad to see that he has never missed filing his income tax return."

When Union Finance Minister P Chidambaram's congratulatory letter of October 3, to Finance Director Engineer for filing his income tax return at the age of 100. The tax return for FY 2006-07 was assessed Rs 7,200 in per details available with the family.

The letter from Chidambaram has certainly brought a smile to the face of the centenarian who will turn 100 on November 26. In fact, his son at his daughter's home in Model Colony here said his father never misses the provisions of taxpayers under one roof - Engineer, his daughter and his two grand children.

Engineer started to pay income tax seven years ago to the tax department. He is now 100 years old. He has been married with his daughter Zubeen. He has two grand children. He has been married with his daughter Zubeen. He has two grand children. He has been married with his daughter Zubeen. He has two grand children.



F D Engineer with his daughter Zubeen. Son of the late F D Chandrasekhar.

In his letter to the Finance Minister on September 14, F D Engineer's friend Chetty, who files I-T returns on his behalf, said though his client might be physically weak, he is mentally strong and can understand clearly the implications of the provisions of the Income-Tax Act

Chetty said though his client might be physically weak, he is mentally strong and can understand clearly the implications of the provisions of the Income-Tax Act. He also mentioned that the client is a good citizen and pays his taxes on time.

Chetty said though his client might be physically weak, he is mentally strong and can understand clearly the implications of the provisions of the Income-Tax Act. He also mentioned that the client is a good citizen and pays his taxes on time.

back if there were penalties for the draft tax return. "Thanks for appreciation for being a taxpayer and a citizen. Perhaps this event is so rare that it would be difficult to cite a parallel." Chetty had said in his letter to the Finance Minister, a copy of which he has forwarded to the Prime Minister Manmohan Singh, Chairperson UPEV Committee, Committee on Social Justice, Chief Commissioner of Income Tax, Hyderabad, in well known manner of Income Tax, Hyderabad, India.

He would make sure that all details are correct and Chetty would send a copy before filing the return to him. If he found anything missing he would not to make an entry with the details," says Chetty.

Engineer has an income tax liability of Rs 7,200 for FY 2006-07. He has paid the same amount in 12 instalments. He has also paid the same amount in 12 instalments.

According to Chetty, he has filed the return for FY 2006-07. He has also paid the same amount in 12 instalments. He has also paid the same amount in 12 instalments.

Chetty said though his client might be physically weak, he is mentally strong and can understand clearly the implications of the provisions of the Income-Tax Act. He also mentioned that the client is a good citizen and pays his taxes on time.

# Even at 100 years of age, he understands the importance of Tax in Nation Building

## Contribute your bit towards the country. File your Advance Tax by Dec 15, 2007

• 3rd instalment for companies • 2nd instalment for others

- Always Remember**
- You deserve credit for taxes paid
  - Quote correct PAN
  - Fill all challan columns correctly
  - Ensure correct data entry by your bank

**What is Advance Tax ?**  
Advance Tax is paid on any income, irrespective of whether you are a consultant or a salaried individual. Income through capital gains, interest, winnings from lotteries, income from house property, income from business or other sources are all liable for advance tax.

**Who needs to pay Advance Tax ?**  
If your tax liability is more than Rs. 5000 after deduction of TDS, you'll have to pay Advance Tax in 3/4 instalments.  
**Is there any penalty for not paying Advance Tax ?**  
If you don't pay advance tax in full, you have to pay interest @ 1% per month on the amount that falls short of the required payment.

- Income Tax Department is cross verifying your investments/expenses of :**
- Purchase or Sale of immovable property valued at Rs. 30 lakh or more
  - Credit card expenditure exceeding Rs. 2 lakh per annum.
  - Mutual Fund investments in excess of Rs. 2 lakh
  - Purchase of Bonds or Debentures of a Company or an Institution for Rs. 5 lakh or more in a year
  - Cash deposits of Rs. 10 lakh or more per annum in your Saving Bank Account.
  - Payment of Rs. 1 lakh or more for acquiring shares of a Company through its Public or Right issue
  - Purchase of bonds issued by the Reserve Bank of India amounting in aggregate to Rs. 5 lakh or more in a year.

**Pay Advance Tax on time to avoid penalty**  
**Don't wait for the last date. Pay your tax today.**

**Income Tax Department**  
For more information log on to [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in) or contact Ayakar Sampark Kendra 0124-2438000



**Pay tax. Karo relax.**

**Quote your PAN**

Income Tax Department... Minister Chetty... daughter Zubeen... he is mentally strong... clearly the implications of the Income Tax Act... Minister Chetty... might be physically weak... clearly the implications of the Income Tax Act... Minister Chetty... might be physically weak... clearly the implications of the Income Tax Act...

PHOTO: ANAND K. SINGH



“ Contribute your bit towards the country ”

**CONTRIBUTION OF BIHAR**

... extended to 2007

Turn Today

and non corporate accounts are to be audited.

Pay Tax KARO RELAX

Quote PAN

Contribute to Country's growth

Don't forget to e-pay your Advance Tax

Income Tax Department

Pay Tax KARO RELAX

Your action will have an equally speedy reaction

Anytime / Anywhere Higher Data Accuracy

Advantages

Safe & Secure

Faster Processing Quicker Refunds

Use date for filing of IT Return is Today

Pay Tax KARO RELAX

Nation's Progress is Your Progress.

Pay your Advance Tax by 15th Sept. 2009

Your Advance Tax means Nation's Advancement.

Income Tax Department

PAY TAX KARO RELAX

Simple, Easy and Advanced ways to pay your Advance Tax

Important:

Visit [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in) or [www.incometaxindiaapr.gov.in](http://www.incometaxindiaapr.gov.in) or Contact Ayakar Sampark Kendra 0124-2438000

Income Tax Department

PAY TAX KARO RELAX

Educate children today educated workforce tomorrow

pay your advance tax Last instalment for all tax payers

DUE DATE 15th March 2010

You pay... the Nation pays back!

Income Tax Department

PAY TAX KARO RELAX

Investment for a connected Nation

pay your advance tax Last instalment for all tax payers

DUE DATE 15th March 2010

You pay... the Nation pays back!

Income Tax Department

PAY TAX KARO RELAX

Investment for a bright future

pay your advance tax Last instalment for all tax payers

DUE DATE 15th March 2010

You pay... the Nation pays back!

Income Tax Department

PAY TAX KARO RELAX

Power Your Growth

pay your advance tax Last instalment for all tax payers

DUE DATE 15th March 2010

You pay... the Nation pays back!

Income Tax Department

PAY TAX KARO RELAX

Attention! Salaried / Non-corporate Assessee whose Accounts are not required to be audited

File Your Return on or before 31 July, 2009

DON'T MISS THE DUE DATE!

Advantages of e-filing

Income Tax Department

PAY TAX KARO RELAX

of age, tax in

country, 15, 2007

ment for others

Income Tax Department

PAY TAX KARO RELAX

Income Tax Creating History Silently

More the collection, higher the allocation

Income Tax Department

PAY TAX KARO RELAX

2006

Just Smile

Income Tax Department

PAY TAX KARO RELAX

e-filing Anytime Anywhere

Income Tax Department

PAY TAX KARO RELAX

Attention! Salaried / Non-corporate Assessee whose Accounts are not required to be audited

File Your Return on or before 31 July, 2009

DON'T MISS THE DUE DATE!

Advantages of e-filing

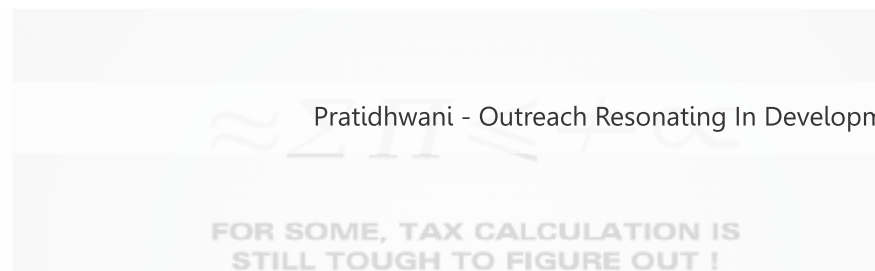
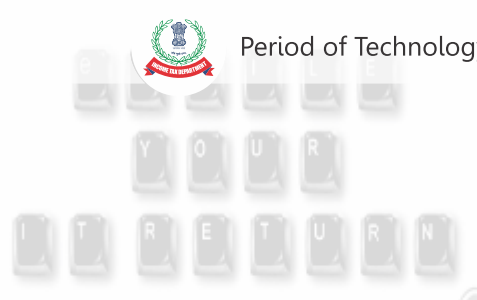
Income Tax Department

PAY TAX KARO RELAX

31st October - your key date to

Period of Technology and Simplification (2006 – 2010)

Pratidhwani - Outreach Resonating In Development



# आयकर रिफंड शीघ्र आपके बैंक खाते में

e-file before 31<sup>st</sup> October. Avoid last minute rush  
e-filing is compulsory for Companies / Firms, where accounts are liable to be audited u/s 44AB

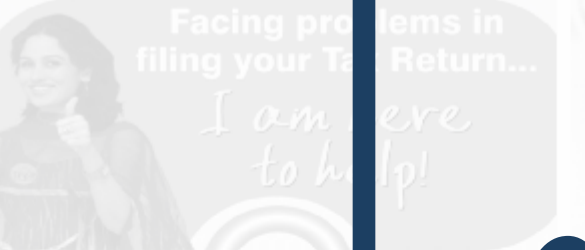
Income Tax Department  
Pay tax. Karo relax. Quote your PAN

Income Tax Department  
Pay tax. Karo relax. Quote your PAN

Income Tax Department  
Pay tax. Karo relax.

Income Tax Department  
Pay tax. Karo relax.

Income Tax Department  
Pay tax. Karo relax.



Technology in the service of tax payers  
e-File your returns...  
Last Date\* for e-Filing of Company Returns  
File early! Don't wait for the last day.  
ANYTIME ANYWHERE  
Filing your Income Tax Return is now easier with jurisdiction free filing.

INCOME TAX OMBUDSMAN  
We don't stop...  
Contact Income Tax Ombudsman for the redressal of your grievances  
INCOME TAX OMBUDSMAN, DELHI II  
Room No. 251, Central Revenue Building  
I.P. Estate, New Delhi, Tel. 011-23379525



Income Tax Department  
Pay tax. Karo relax. Quote your PAN

Income Tax Department  
Pay tax. Karo relax. Quote your PAN

Income Tax Department  
Pay tax. Karo relax. Quote your PAN

May I help you in filing your income tax returns?  
Small Individual and HUF Taxpayers contact a Tax Return Preparer (TRP) They will make everything easy.  
The Tax Return Preparer Scheme is a valuable initiative by the Income Tax Department to provide reliable taxpayer service to the common man. Each citizen of the country can now begin with more confidence...

DON'T WORRY ABOUT FILING YOUR INCOME TAX RETURN...  
Office or Home, we are at your doorstep.  
INTRODUCING Tax Return Preparer Scheme

At 100, oldest taxpayer has never missed filing I-T return  
The oldest taxpayer in the country has never missed filing his income tax return for the last 100 years.

Even at 100 years of age he understands the importance of Tax Nation Building  
Contribute your bit towards the country. File your Advance Tax by Dec 15, 2009  
- 3rd instalment for companies - 2nd instalment for individuals

# आयकर विभाग ई-गवर्नेन्स की ओर

## आयकर रिफंड इलैक्ट्रॉनिक क्लियरिंग स्कीम द्वारा

उचित  
पारदर्शी  
सही

सीधे आपके बैंक खाते में रिफंड जमा

यह सुविधा सभी श्रेणी के आयकरदाताओं तथा किसी भी रकम के लिए इन स्थानों पर उपलब्ध है:-



अहमदाबाद, बेंगलोर, भुवनेश्वर, चैन्नई, हैदराबाद, कानपुर, कोलकाता, मुम्बई, नागपुर, नई दिल्ली, पटना तथा तिरुवनन्थपुरम

इलैक्ट्रॉनिक क्लियरिंग से रिफंड पाने के लिए आयकर रिटर्न देते समय कृपया निम्नलिखित ब्यौरा अवश्य दें

1. बैंक का नाम
2. 9 अंक का MICR कोड
3. बैंक शाखा का पता
4. खाते का प्रकार (बचत/चालू)
5. बैंक खाता संख्या
6. अगर आप ईसीएस से रिफंड चाहते हैं तो आय का रिटर्न फाइल करते समय (ईसीएस हाँ/नहीं) उचित स्थान पर 'हाँ' लिखें। इस कॉलम को खाली छोड़ने पर इसे 'हाँ' माना जाएगा।

आयकर विभाग

अधिक जानकारी के लिए [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in) पर लॉग ऑन करें  
अथवा आयकर सम्पर्क केन्द्र : 0124-2438000 पर सम्पर्क करें



भरो टैक्स.  
करो रिलैक्स.

जरूर  
लिखें  
अपना  
पैन

davp2006/394

• 2nd installment for Companies  
• 1st installment for Others

Simple, Easy and Advanced ways to pay your Advance Tax

Important:  
• Use Challan No. 280 for the payment of Advance Tax  
• Please fill all the particulars of the Challan properly  
• Corporate Tax Payees (MCA 21) and Non-Corporate Tax Payees (MCA 21) should use the facility to ensure credit of taxes paid  
• Please ensure your Challan is stamped with Challan Identification No. (CIN) and made in state of payment  
• Visit [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in) to download the new Challan  
• Corporate Tax Payees are liable to pay 10% of Advance Tax payable on or before 15th September  
• Non-Corporate Tax Payees (other than Corporate Taxpayers) are liable to pay 10% of Advance Tax payable on or before 15th September

Visit [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)  
or [www.incometaxindiapr.gov.in](http://www.incometaxindiapr.gov.in)  
or Contact Ayakar Sampark Kendra 0124-2438000

Income Tax Department  
Department of Revenue, Ministry of Finance, Government of India  
[www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)  
PAY TAX KARO RELAX

Power Your Growth

pay your advance tax  
last instalment for all tax payers

DUE DATE 15th March 2007

The papers are liable to pay Advance Tax, if their tax liability exceeds Rs. 10,000.  
Payment of tax is compulsory for all companies & non-corporate entities.  
Use New Challan No. 280 for payment of Advance Tax.  
Source: New Challan No. 280, issued on 15th March 2007, issued by the Department of Revenue, Ministry of Finance, Government of India.  
The new Challan and the facility for e-payment is available at [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)

PAY TAX KARO RELAX

Nation pays back!

QUOTE YOUR e-PAYMENT

Attention!  
Salaried / Non-corporate Assessee whose Accounts are not required to be audited

File Your Return on or before

31 July, 2009

Don't MISS THE DUE DATE!

**The times are changing...**

**We are really proud  
of our low cost  
of collection**

**Cost of  
Direct tax collection  
amongst the lowest  
in the world**

- At 0.74% of total collections, cost of collection lower than that of Japan (1.58%), France (1.35%) and Australia (1.14%).
- Time for processing of returns and issue of refunds reduced and further going down.
- Transparency International rates us as one of the least corrupt Departments.

**We also offer:**

- Refunds through ECS
- Filing of returns at Post Offices
- E-filing of Returns
- Help Centres
- Service of Tax Return Preparers
- Ombudsman for Grievance redressal

**BE A RESPONSIBLE STAKEHOLDER  
IN EMERGING INDIA**

**Pay your Advance Tax,  
if not paid already,  
by 26th March to avoid inconvenience**

**File your Tax Return by 31<sup>st</sup> March, 2007  
if you have not yet filed it.**

**e-Filing is mandatory for companies**

**Income Tax Department**

For more information log on to [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)  
or contact Ayakar Sampark Kendra 0124-2438000



**Pay tax.  
Karo relax.**

**Quote  
your  
PAN**

clawp 2006/1269

**Income Tax**  
For more information log on to [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)

**Income Tax Preparer**  
The IT Department provides a happy Tax Return Preparer service to individual and MSME citizens, so that it provides a happy Tax Return Preparer service to the common man. Each citizen of the common man can get help with income tax and other financial matters.

**Income Tax Department**  
For more information log on to [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)

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and, savings from both  
the sources are all set

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valuable initiative by the Income Tax Department to provide reliable taxpayer service to the common man. Each citizen of the common man can get help with income tax and other financial matters.

**INTRODUCING**  
Tax Return Preparer Scheme  
In its effort to reach out to the thousands of taxpayers and simplify the tax return

gth tax return  
is essential  
early the

to be filed in the Finance Minister on  
September 18, 2006. The Finance Minister  
Chandra Shekhar Prasad Joshi said that the  
scheme will benefit the common man and  
will be a major step towards simplifying  
the tax return process.

Advance Tax (AT) treatment  
In order to avoid any penalty for not paying advance tax, if  
you don't pay advance tax in full, you have to pay interest @ 1% per month  
amount that falls short of the required payment.  
Income Tax Department is cross verifying your investments/advance

Period of Technology and Simplification (2006 – 2010)

Pratidhwani - Outreach Resonating In Development



The times are changing . . .

2006

Just Smile

e-filing Anytime Anywhere

Attention! Salaried / Non-corporate Assessee whose Accounts are not required to be audited

File Your Return on or before 31 July, 2009

DON'T MISS THE DUE DATE!

Advantages of e-filing

- No need to visit the tax office
- No need to carry cash
- No need to carry documents
- No need to carry forms
- No need to carry stamps
- No need to carry receipts
- No need to carry challans
- No need to carry receipts
- No need to carry receipts

2007

Pay Tax Karo Relax

Income Tax Department

Contribute to Country's growth

Don't forget to e-pay your Advance Tax

Income Tax Department

Pay Tax Karo Relax

Your action will have an equally speedy reaction

Advantages

- Anytime / Anywhere
- Higher Data Accuracy
- Safe & Secure
- Faster Processing
- Quicker Refunds

Use date for filing of IT Return is Today

Income Tax Department

Pay Tax Karo Relax

Nation's Progress is Your Progress.

Pay your Advance Tax by 15th Sept. 2009

Your Advance Tax means Nation's Advancement

Income Tax Department

Pay Tax Karo Relax

Simple, Easy and Advanced ways to pay your Advance Tax

Important:

- Use Challan No. 280 for the payment of Advance Tax
- Please fill all requirements of Challan properly
- Corporate Tax Payers (MCA 21) and Non-Corporate Tax Payers (MCA 21) should use Challan No. 280
- Please ensure your Challan is stamped with Challan Identification No. (CIN)
- Challan No. 280 is valid till 31st September 2009
- Non-Corporate Tax Payers (other than Corporate Taxpayers) are liable to pay 30% of Advance Tax payable on or before 15th September

Visit www.incometaxindia.gov.in or www.incometaxindiaapr.gov.in or Contact Ayakar Sampark Kendra 0124-2438000

Income Tax Department

PAY TAX KARO RELAX

Income Tax

For progressive future

You pay... the Nation pays back!

Income Tax Department

Pay Tax Karo Relax

Educate children today educated workforce tomorrow

pay your advance tax Last instalment for all tax payers

DUE DATE 15th March 2010

You pay... the Nation pays back!

Income Tax Department

Pay Tax Karo Relax

Income Tax

Investment for a bright future

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For progressive future

You pay... the Nation pays back!

DUE DATE 15th March 2010

You pay... the Nation pays back!

Income Tax Department

Pay Tax Karo Relax

Income Tax

Creating History Silently

Mark the collection, higher the allocation

Income Tax Department

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Creating History Silently

Mark the collection, higher the allocation

Income Tax Department

Pay Tax Karo Relax



# ATTENTION TAXPAYERS OF BIHAR

Considering .....  
the Disruption  
caused by Floods,

Last Date for  
Filing Your Return has been  
..... extended to

## 16.08.2007

### File Your Return Today

If you are a salaried/non corporate  
assessee and your accounts are  
not required to be audited.

**Income Tax Department**  
visit us at : [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)  
or call Ayakar Sampark Kendra : 0124-2438000



**Pay Tax.  
Karo Relax.**

**Quote  
your  
PAN**

- 2nd installment for Companies
- 1st installment for Others

Simple, Easy and Advanced ways to pay your Advance Tax

- Paying your taxes through internet banking from anywhere and at anytime
- ATMs - People's Utility Corporation Bank (PUCB) and various tax through Corporation Bank ATMs

- Important:**
- Use Challan No. 280 for the payment of Advance Tax
  - Please fill in the signature of the Assessee's company
  - Corporate Tax Payers (SA-502) and Non-Corporate Tax Payers (SA-501)
  - Fill in PAN properly to ensure credit of taxes paid
  - Check your challan is stamped with Challan Identification No. (CIN) with date & state of payment
  - Visit [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in) to download the new Challan
  - Corporate Tax Payers are liable to pay 4% of Advance Tax payable on or before 15th September
  - Non-Corporate Tax Payers (other than Corporation Companies) are liable to pay 30% of Advance Tax payable on or before 15th September

Visit [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)  
or [www.incometaxindiapr.gov.in](http://www.incometaxindiapr.gov.in)  
or Contact Ayakar Sampark Kendra 0124-2438000

**Income Tax Department**  
Department of Revenue, Ministry of Finance, Government of India  
[www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)  
**PAY TAX KARO RELAX**

**Power Your Growth**  
pay your advance tax  
Last instalment for all tax payers

**DUE DATE 15th March 2007**

- Tax payers are liable to pay Advance Tax, if their tax liability exceeds Rs. 10,000/-
- Payment of taxes is compulsory for all companies & persons whose accounts are audited.
- Use New Challan No. 280 for the payment of Advance Tax
- Ensure that PAN has been filled correctly and, Assessee has stamped with Challan Identification Number (CIN), State Code of Bank Branch, Date of payment and Challan Number
- The new Challan and the facility for e-payment is available at [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)

**PAY TAX KARO RELAX**

*You pay... the Nation pays back!*

**QUOTE YOUR PAN e-PAYMENT**

Attention! Salaried / Non-corporate Assessee whose Accounts are not required to be audited

**File Your Return on or before 31 July, 2009**

**DON'T MISS THE DUE DATE!**

Anywhere

31st October - your key date to

**E** **F** **I** **L** **E**  
**Y** **O** **U** **R**  
**I** **T** **R** **E** **T** **U** **R** **N**

e-file before 31<sup>st</sup> October. Avoid last minute rush

e-filing is compulsory for Companies / Firms, (where accounts are liable to be audited u/s 44AB)

Return Preparator Software available for download free of cost at website (<http://incometaxindia.gov.in>)

Convenient, secure & available 24 x 7.

Faster processing and quicker refunds.

Help centre at Income Tax office available for assistance.

BE A RESPONSIBLE STAKEHOLDER IN EMERGING INDIA

Income Tax Department

Pay tax.  
Karo relax.

Facing problems in filing your Tax Return...  
I am here to help!

**trps**  
TAX RETURN PREPARERS

Income Tax Department introduces Tax Return Preparer service right at your doorstep.

The IT Department has embarked on a new initiative to provide quality service to individual and HUF taxpayers, such as, salaried employees, businessmen and senior citizens, so that they can file their Tax Returns with ease. The Tax Return Preparer Scheme provides a helping hand to taxpayers, right at their doorstep, through a group of qualified Tax Return Preparers (TRPs).

What is the Tax Return Preparer Scheme (TRPS)?

- TRPs are self-employed young men and women trained by the IT department along with NIT.
- Over 3700 TRPs have been certified.
- TRPs will help you prepare your Tax Returns, right at your home or workplace.
- The service is available free or at a very nominal cost. (For details call Toll Free Number or log on to [www.trpscheme.com](http://www.trpscheme.com).)

For contacting your neighbourhood TRP dial the toll free India Toll Free Number

Dial Toll Free No. 1 800 11 9777  
Avail customer friendly TRP Scheme

Income Tax Department

Pay tax.  
Karo relax.

Quote your PAN

May I help you in filing your income tax returns?

Small Individual and HUF Taxpayers They will make



## Income Tax Creating History Silently

More the collection, higher the allocation

Sector	Budget allocation in 2003-04	Budget allocation in 2008-09
Agriculture	3,262	10,075
Education	7,024	34,400
Health	6,983	16,534
Rural Development & Land Resources	11,320	18,972
Road Transport and Highways	7,236	14,066

Scheme	Budget allocation in 2003-04	Budget allocation in 2008-09
Sarva Siksha Abhiyan	1,951	13,100
Mid-day Meal Scheme	1,175	8,000
Integrated Child Development Scheme	2,356	6,300
Rural Employment Schemes	4,986	16,000

**Thank you, Taxpayers!**  
your contribution fuels the nation's growth

Income Tax Department

For more information log on to [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in) or contact Aaykar Sampark Kendra 0124-2438000



Pay Tax  
Karo Relax

Quote Your PAN

The Tax Return Preparer Scheme is a valuable initiative by the Income Tax Department to provide reliable taxpayer service to the common man. Each citizen of the nation can now benefit with ease and

INTRODUCING  
Tax Return Preparer Scheme

to extend to reach out to the thousands of taxpayers and simplify the tax process

Let I-T returns  
with his class  
is essential  
early the 10

As per the Income Tax Act, the tax return of a salaried employee is to be filed by the employee on or before 31st October of the assessment year. The tax return of a salaried employee is to be filed by the employee on or before 31st October of the assessment year. The tax return of a salaried employee is to be filed by the employee on or before 31st October of the assessment year.

Every taxpayer has  
started filing I-T return



The tax return of a salaried employee is to be filed by the employee on or before 31st October of the assessment year. The tax return of a salaried employee is to be filed by the employee on or before 31st October of the assessment year. The tax return of a salaried employee is to be filed by the employee on or before 31st October of the assessment year.

Even at 100 years of age he understands the importance of Tax Nation Building

Contribute your bit towards the country File your Advance Tax by Dec 15, 2008

- 1st instalment for companies - 2nd instalment for individuals
- Advance Tax is paid on any income, irrespective of whether you are a salaried employee or a self-employed individual. Income from house property, income from business or other sources are all liable to pay Advance Tax.
- Advance Tax is to be paid in four instalments.
- Advance Tax is to be paid on or before 15th December, 15th March, 15th June and 15th September of the assessment year.
- Advance Tax is to be paid on or before 15th December, 15th March, 15th June and 15th September of the assessment year.
- Advance Tax is to be paid on or before 15th December, 15th March, 15th June and 15th September of the assessment year.

**ATTENTION TAXPAYERS OF**

Calculating...  
The process of calculation is made easier by the Income Tax Department.

**LAST DATE FOR FILING YOUR RETURN HAS ARRIVED**

**16.08.2008**

**File Your Return**

If you are a salaried/ non-salaried and your account is not required to be audited...

**Income Tax Help Centre will assist you in**

- PREPARING
  - Returns of income
  - Challans
  - PAN application
- COMPUTING
  - Taxable income
  - Income tax payable

**Pay tax. Karo relax. Quote your PAN**

Income Tax Department  
Complex, Okhla Ind. Area, Ph. I, New Delhi, #G-3, Plot No. 1  
Sector Traders Area, 11/1/22/3, Abul Kalam Rd, Ward  
#4639, 1st Floor, Kumar House, Convent  
Complex, Okhla Ind. Area, Ph. I, New Delhi, #G-3, Plot No. 1

**INCOME TAX OMBUDSMAN**

Investment for pro...

Don't stop... your problems are resolved

Tax Ombudsman for the redressal of your grievances

INCOME TAX OMBUDSMAN DELHI II  
Room No. 251, Central Revenue Building,  
P. Estate, New Delhi, Tel. 011-23379925

PROCEDURE FOR FILING COMPLAINTS  
Complaints can be made in writing or electronically to the Ombudsman. The complaint should give the name and address of the complainant, name of the officer and official capacity, nature of the complaint, facts, supporting documents and a request for redressal of the grievance.

For further details log on to [www.incometax.gov.in](http://www.incometax.gov.in)

Period of Technology and Simplification (2006 – 2010)

Pratidhwani - Outreach Resonating In Development



Income tax creating history silently

2008

Just Smile

**CONTRIBUTION OF BIHAR**

... extended to 2007

Turn Today

and non corporate accounts are to be audited.

Pay Tax KARO RELAX

Quote Your PAN

Contribute to Country's growth

Don't forget to e-pay your Advance Tax

Income Tax Department

Pay Tax KARO RELAX

**Your action will have an equally speedy reaction**

Anytime / Anywhere Higher Data Accuracy

**Advantages**

- Anytime / Anywhere
- Higher Data Accuracy
- Safe & Secure
- Faster Processing
- Quicker Refunds

Use date for filing of IT Return is Today

Secured online IT return filing for speedy refund

Nation's Progress is Your Progress.

**Pay your Advance Tax by 15th Sept. 2009**

Your Advance Tax means Nation's Advancement.

Simple, Easy and Advanced ways to pay your Advance Tax:

- e-pay your taxes through internet banking from anywhere and at anytime
- ATMs - Prepaid Banking Corporation Bank (PBCB) and various banks through Corporation Bank ATMs

Important:

- Use Challan No. 280 for the payment of Advance Tax
- Please fill all details of the Challan properly
- Corporate Tax Payers (MCA 21) and Non-Corporate Tax Payers (MCA 21) must make a note of payment
- Non-Corporate Tax Payers (other than Corporate Taxpayers) are liable to pay 30% of Advance Tax payable on or before 15th September

Visit [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in) or [www.incometaxindiaapr.gov.in](http://www.incometaxindiaapr.gov.in) or Contact Ayakar Sampark Kendra 0124-2438000

Income Tax Department  
Department of Revenue, Ministry of Finance, Government of India  
[www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)

**PAY TAX KARO RELAX**

**Income Tax**

for progressive future

You pay... the Nation pays back!

Income Tax Department

**Income Tax**

pay your advance tax

Last instalment for all tax payers

**DUE DATE 15th March 2009**

**PAY TAX KARO RELAX**

**Income Tax**

pay your advance tax

Last instalment for all tax payers

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investment for bright future

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**Income Tax**

Power Your Growth

pay your advance tax

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**DUE DATE 15th March 2009**

**PAY TAX KARO RELAX**

**70**

of age, tax in

country, 15, 2007

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ment for others

ment for others

**Income Tax**

Creating History Silently

Mark the collection, higher the allocation

Income Tax Department

**2008**

**Just Smile**

**e-filing**

Anytime Anywhere

Attention! Salaried / Non-corporate Assessee whose Accounts are not required to be audited

**File Your Return on or before 31 July, 2009**

**DON'T MISS THE DUE DATE!**

**ADVANTAGES OF e-FILING**

- It is simple and easy to use
- It is secure and safe
- It is fast and efficient
- It is cost effective
- It is convenient
- It is available 24x7
- It is available from anywhere
- It is available from any device
- It is available from any device
- It is available from any device

31st October - your key date to



Period of Technology and Simplification (2006 – 2010)

Pratidhwani - Outreach Resonating In Development



**FOR SOME, TAX CALCULATION IS STILL TOUGH TO FIGURE OUT!**

**FORTUNATELY, HELP CENTRE SHOWS THE WAY**

**Income Tax Help Centre will assist you in**

- PREPARING Returns of income
- Challans
- PAN application
- COMPUTING Taxable income
- Income tax payable

**ATTENTION TAXPAYERS OF**

Last Date for Filing Your Return has been extended to

**16.08.2009**

**File Your Return**

If you are a salaried professional, business and your account is not required to be audited...

chutki mein The Income Tax Help Centre

**Income Tax Help Centre**

Pay tax. Karo relax. Quote your PAN

For more information on location of help centres, log on to <http://incometaxindiaefiling.gov.in>

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**Nation's progress is your progress**

**e-File. It's SIMPLY better!**

Corporates must file their Income Tax Returns online by 30th Nov. '06

It's swifter and far more convenient.

**INCOME TAX OMBUDSMAN**

We won't stop... until all your problems are resolved

Contact Income Tax Ombudsman for the redressal of your grievances

**INCOME TAX OMBUDSMAN, DELHI II**  
Room No. 251, Central Revenue Building  
I.P. Estate, New Delhi, Tel.: 011-23379925

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**Facing problems in filing your Tax Return... I am here to help!**

**TRPS**

**Income Tax Department introduces Tax Return Preparer service right at your doorstep.**

The IT Department has embarked on a new initiative to provide quality service to individual and HUF taxpayers, such as, salaried employees, businessmen and senior citizens, so that they can file their Tax Returns with ease. Tax Return Preparer Scheme provides a helping hand to taxpayers, right at their doorstep through a group of qualified Tax Return Preparers (TRPs).

**What is the Tax Return Preparer Scheme (TRPS)?**

- TRPs are self-employed young men and women trained by the IT Department along with NIT.
- Over 3700 TRPs have been certified.
- TRPs will help you prepare your Tax Returns, right at your home or workplace.
- The service is available free or at a very nominal cost. (For more information, visit [www.trps.gov.in](http://www.trps.gov.in))
- For contacting your neighbourhood TRP dial the toll free number.

Dial Toll Free No. 1-800-111777  
Avail customer friendly service

**Income Tax Department**

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**Income Tax**

Investment for progress

**Even at 100 years of age he understands the importance of Tax Nation Building**

Contribute your bit towards the country. File your Advance Tax by Dec 15, 2009

3rd instalment for companies - 2nd instalment for individuals

**Income Tax Department**

Pay tax. Karo relax. Quote your PAN

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May I help you in filing your income tax returns?

Small Individual and HUF Taxpayers contact a Tax Return Preparer (TRP) They will make everything easy.

The Tax Return Preparer Scheme is a valuable initiative by the Income Tax Department to provide reliable taxpayer service to the common man. Each citizen of the country can now benefit with ease and

**2009**

**DON'T WORRY ABOUT FILING YOUR INCOME TAX RETURN...**

**At 100, oldest taxpayer has never missed filing I-T return**

**Office or Home, we are at your doorstep.**

**INTRODUCING Tax Return Preparer Scheme**

It is what it takes to reach out to the thousands of taxpayers and simplify the tax process.

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3rd instalment for companies - 2nd instalment for individuals

**Income Tax Department**

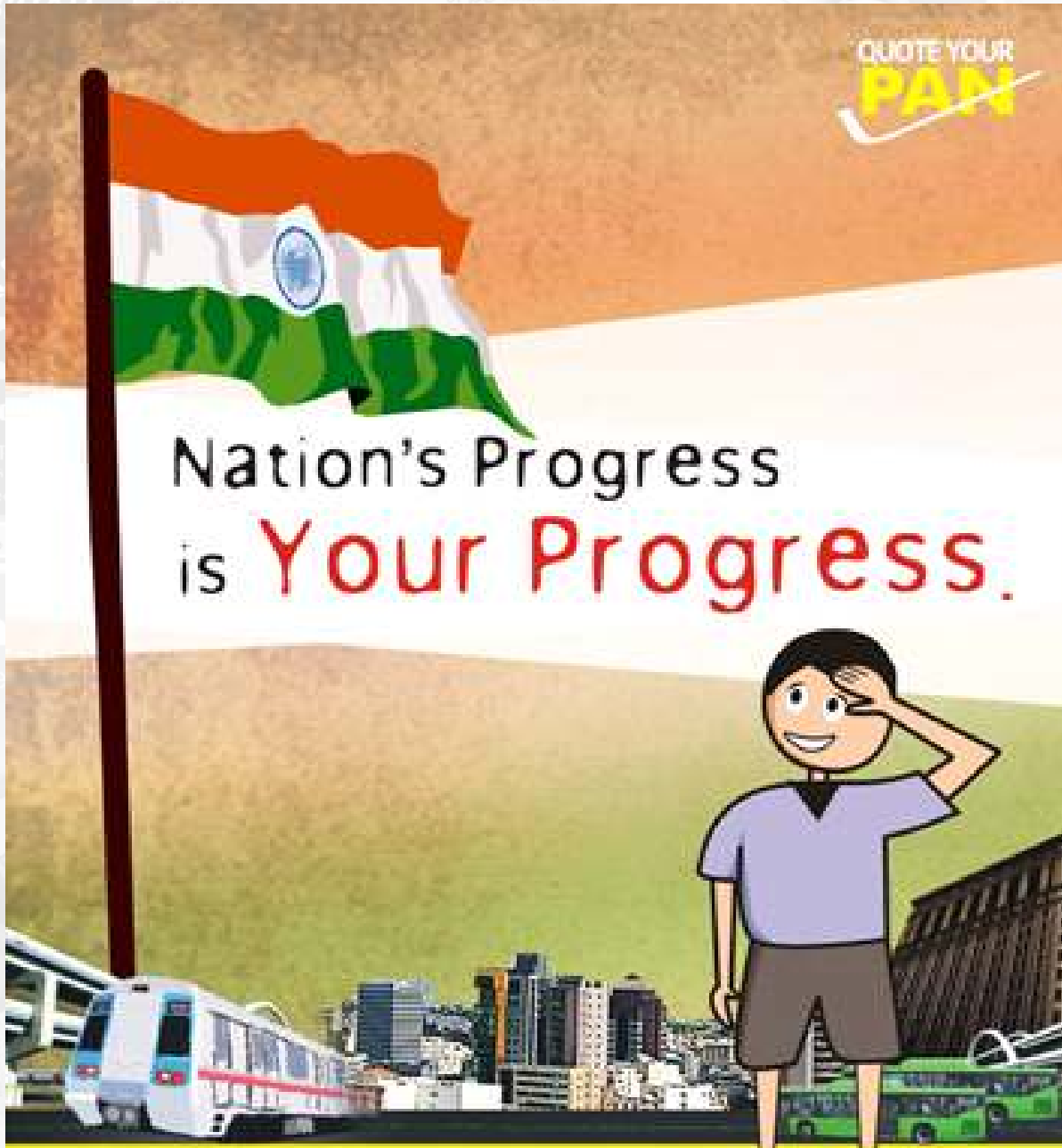
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3rd instalment for companies - 2nd instalment for individuals



QUOTE YOUR PAN

Nation's Progress is **Your Progress.**

**Pay your Advance Tax by 15th Sept. 2009**

Your Advance Tax means Nation's Advancement.

- **2nd Installment for Companies**
- **1st Installment for Others**



**Simple, Easy and Advanced ways to pay your Advance Tax:**

- **e-pay** your taxes through internet banking from anywhere and at anytime
- **ATMs** – People holding Corporation Bank debit card can pay tax through Corporation Bank ATMs

**Important:**

- Use Challan No. 280 for the payment of Advance Tax
- Please fill all the columns of the Challan properly
- Corporate Tax Payers tick 0020 and Non-Corporate Tax Payers tick 0021
- Fill in PAN properly to ensure credit of taxes paid
- Ensure your counterfoil is stamped with Challan Identification No. (CIN), BSR code & date of payment
- Visit [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in) or [www.incometaxindiapr.gov.in](http://www.incometaxindiapr.gov.in) to download the new Challan
- Corporate Tax Payers are liable to pay 45% of Advance Tax payable on or before 15th September
- Non-Corporate Tax Payers (other than Corporate Taxpayers) are liable to pay 30% of Advance Tax payable on or before 15th September

Visit [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in) or [www.incometaxindiapr.gov.in](http://www.incometaxindiapr.gov.in) or Contact Ayakar Sampark Kendra 0124-2438000



**Income Tax Department**

Department of Revenue, Ministry of Finance, Government of India  
For more information log on to [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in) or [www.incometaxindiapr.gov.in](http://www.incometaxindiapr.gov.in)

**PAY TAX KARO RELAX**

31st October - your key date to

**E** **F** **I** **L** **E**  
**Y** **O** **U** **R**  
**I** **T** **R** **E** **T** **U** **R** **N**

e-file before 31<sup>st</sup> October. Avoid last minute rush

e-filing is compulsory for Companies / Firms, (where accounts are liable to be audited u/s 44AB)

Return Preparer Software available for download free of cost at website  
(<http://incometaxindia.gov.in>)

Convenient, secure & available 24 x 7.

Faster processing and quicker refunds.

Help centre at Income Tax office available for assistance.

BE A RESPONSIBLE STAKEHOLDER IN EMERGING INDIA

Income Tax Department

Pay tax.

Karo relax.

Facing problems in filing your Tax Return...  
I am here to help!

**trps**  
TAX RETURN PREPARER

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- For contacting your neighbourhood TRP dial the toll free number.

Dial Toll Free No. 1 800 11 9777  
Avail customer friendly TRP Scheme

Income Tax Department

Pay tax.

Karo relax.

Quote your PAN

May I help you in filing your income tax returns?

Small Individual and HUF Taxpayer. They will make

**Attention!**  
Salaried / Non-corporate Assessee whose Accounts are not required to be audited

**31 July**

**File Your Return on or before 31 July, 2009**

**DON'T MISS THE DUE DATE!**

You can Conveniently File Return Through ANYTIME. e ANYWHERE. FILE

Need help! Call

**trps**  
TAX RETURN PREPARER

Call Toll free - 1800 10 23738 or visit: [www.trpscheme.com](http://www.trpscheme.com)

**Income Tax Department**  
For more information log on to [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in), [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in) or contact Aaykar Sampark Kendra 0124-2438000

Pay Tax Karo Relax

Quote Your PAN

**ADVANTAGES OF e-FILING**

- e-file from anywhere, anytime • Efficient & Fast filing, getting confirmation and refunds
- Accurate - computer checks are done to eliminate errors right at the beginning • Zero paperwork

**IT RETURN CAN ALSO BE FILED**

- By furnishing the return in paper form • By Electronic means under digital signature • By transmitting the data in the return electronically and, thereafter, submitting the verification of the return in Form ITR-V • By furnishing a bar coded return in paper form.

**THE NEW ITR FORMS**

- ITR-1 for individuals having income from salary/pension/family pension and as specified under law.
- ITR-2 for individuals and Hindu Undivided Families (HUFs) not having any income under the head Profits or gains of business or profession.
- ITR-3 for Individuals and HUFs being partners in firms and not carrying out business or profession under any proprietorship
- ITR-4 for Individuals and HUFs having proprietary business or profession

**UNIQUE TRANSACTION NUMBER (UTN)**  
Tax payers can file IT returns for Assessment year 2009-10 and earlier years without mentioning the UTN.

**PROCEDURE FOR e-FILING**

e-filing is optional for salaried / non corporate assessees and whose accounts are not audited.

- Use a digital signature for e-filing returns so you don't have to furnish the Form ITR-V as a follow up to the electronic transmission of data in the return.
- Without a digital signature, electronic return filing must be followed up by submission of Form ITR-V with IT Department within 30 days.
- Form ITR-V is bar coded. Post it unfolded in A4 size envelope to "Income Tax Department-CPC, Post Box No.1, Electronics City Post Office, Bangalore-560100, Karnataka"

**ATTENTION TAXPAYERS OF**

Generating ...

THE DUE DATE FOR

LAST DATE FOR

**Filing Your Return has**

**16.08.2009**

**File Your Return**

If you are a salaried/non-assessee and your accounts are not required to be audited

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Income Tax Department

**Income Tax Ombudsman**

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Room No. 251, Central Revenue Building, P. Estate, New Delhi, Tel. 011-23379925

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Complaints can be made in writing or electronically to the Ombudsman. The complaint should give the name and address of the complainant, name of the officer and official capacity, nature of the complaint, facts of the case, grounds for complaint and the relief sought.

For further details log on to [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)

Even at 100 years of age he understands the importance of Tax Nation Building

Contribute your bit towards the country. File your Advance Tax by Dec 15, 2009

- 1st instalment for companies
- 2nd instalment for individuals

Always Remember

- New Advance credit for firms paid
- Pay all challans within 15 days
- Quote correct PAN
- Ensure correct data entry by using Advance Tax T

Advance Tax is paid in any income, irrespective of whether you are a salaried or self-employed individual. Income from house property, interest, winnings from lotteries, prizes from horse races, income from business or other sources are all liable for Advance Tax.

Who needs to pay Advance Tax?

If your tax liability is more than Rs. 5000 after deduction of TDS, you'll have to pay Advance Tax in 4 instalments.

Is there any penalty for not paying Advance Tax?

If you don't pay advance tax in full, you have to pay interest @ 1% per month or part thereof that falls short of the required payments.

Income Tax Department is cross verifying your investments to ensure

Period of Technology and Simplification (2006 – 2010)

Pratidhwani - Outreach Resonating In Development



“

Don't miss the due date

”

2009

Just Smile

**CONSTITUTION OF BIHAR**

... extended to 2007

Turn Today

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Pay Tax KARO RELAX

Quote

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**Advantages**

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Due date for filing of IT Return is **Today**

Help Line - 0124-9436100

Secured online IT return filing for speedy refund

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**2nd installment for Companies**

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Important:

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- Please fill all requirements of the Challan properly
- Corporate Tax Payers (MCA 21) and Non-Corporate Tax Payers (MCA 21) must make a declaration
- Please ensure your declaration is stamped with Challan Identification No. (CIN) with date & state of payment
- Visit [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in) to download the new Challan
- Corporate Tax Payers are liable to pay 40% of Advance Tax payable on or before 15th September
- Non-Corporate Tax Payers (other than Corporate Taxpayers) are liable to pay 30% of Advance Tax payable on or before 15th September

Visit [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in) or [www.incometaxindiaapr.gov.in](http://www.incometaxindiaapr.gov.in) or Contact Ayakar Sampark Kendra 0124-2438000

Income Tax Department  
Department of Revenue, Ministry of Finance, Government of India  
[www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)

**PAY TAX KARO RELAX**

**Income Tax**

for progressive future

You pay... the Nation pays back!

Income Tax Department

QUOTE YOUR PAN

**e-PAYMENT**

Educate children today educated workforce tomorrow

pay your advance tax Last instalment for all tax payers

**DUE DATE 15th March 2010**

**PAY TAX KARO RELAX**

**Income Tax**

invest for your bright future

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the way before, see all bills for

you'll have to pay

can search on the

the assistance of

**Income Tax**

Creating History Silently

Mark the collection, higher the allocation

Income Tax Department

**2009**

**Just Smile**

**e-filing**

Anytime Anywhere

Attention! Salaried / Non-corporate Assessee whose Accounts are not required to be audited

**File Your Return on or before 31 July, 2009**

**DON'T MISS THE DUE DATE!**

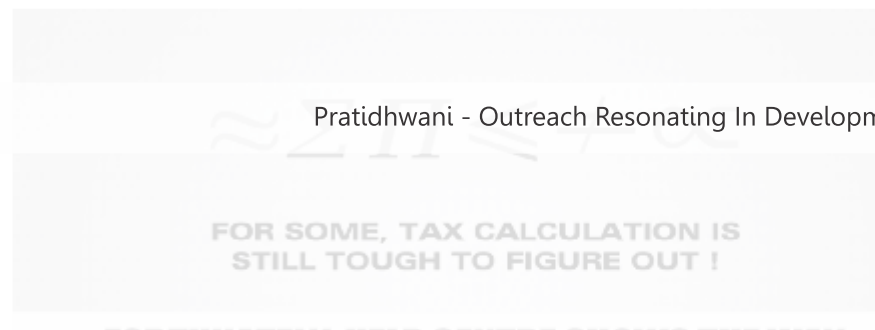
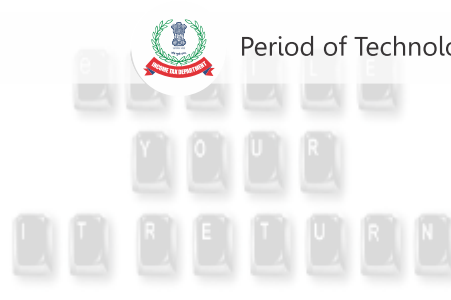
Advantages of e-filing

Anytime Anywhere

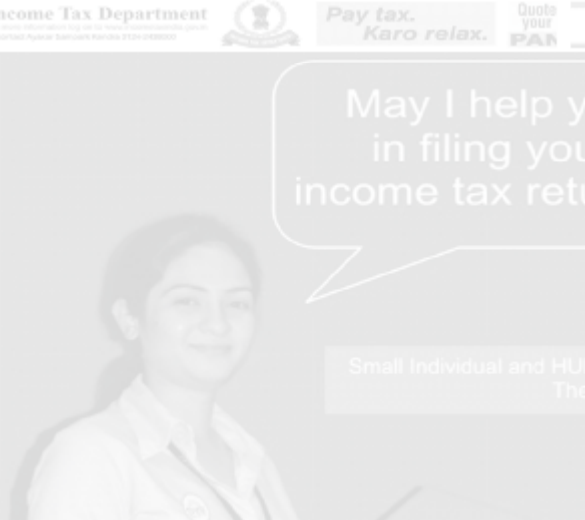
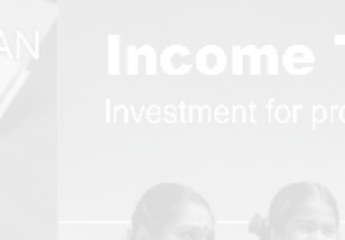
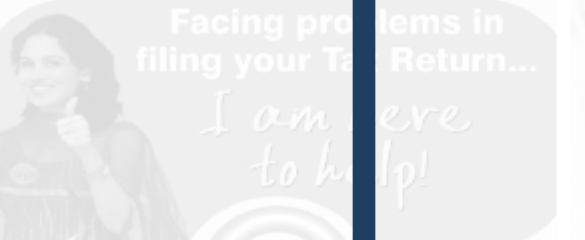
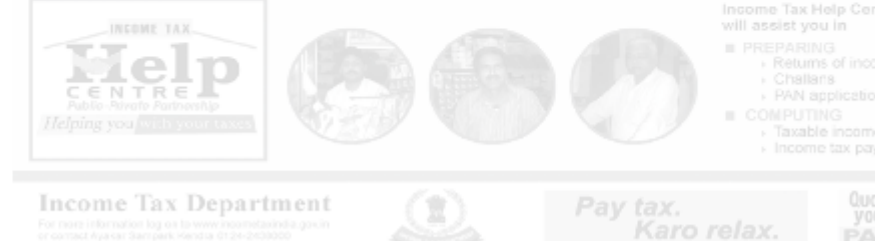
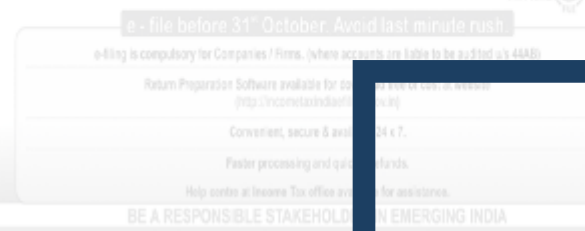
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# Income tax is investment for a connected nation



# 2010

# Income Tax

Investment for a connected Nation

## pay your advance tax

Last instalment for all tax payers

**DUE  
DATE**

**15<sup>th</sup>**  
March 2010

- Tax payers are liable to pay Advance Tax, if their tax liability after reducing TDS is more than Rs. 10,000/-
- E-payment of taxes is compulsory for all companies and other persons whose accounts are audited.
- Use New Challan No. 280 for the payment of Advance Tax.
- Ensure that PAN has been filed correctly and counter foil is stamped with Challan Identification Number (CIN), BSR Code of Bank Branch, Date of payment and Challan Number.
- The new Challan and the facility for e-payment is available at [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)

**PAY TAX KARO RELAX**

*You pay... the Nation pays back!*



Income Tax Department

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[www.incometaxindia.gov.in](http://www.incometaxindia.gov.in) or contact  
Aapka Sampark Kendra at 011-26138000

**QUOTE  
YOUR  
PAN**

**e-PAYMENT**

# Income Tax

## Investment for progressive future

*Educate children today  
for educated workforce tomorrow*

**pay your advance tax**  
Last instalment for all tax payers

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dayp 15401/13/0191/0910

Income Tax

Income Tax

Income Tax

valuable initiative by the Income Tax Department to provide reliable taxpayer service to the common man. Each citizen of the nation can now benefit with ease and

Tax Return Preparer Scheme

in an effort to reach out to the thousands of taxpayers and simplify the tax return

with this scheme is essential early the

INTRODUCING  
By the way, the Finance Minister on September 16, 2009, announced the new scheme which will be available to all taxpayers who are liable to pay advance tax. The scheme is a very important and valuable initiative by the Income Tax Department to provide reliable taxpayer service to the common man. Each citizen of the nation can now benefit with ease and

Advance Tax is an important part of the tax liability of a taxpayer. It is a compulsory payment and is made in installments. The last installment is due on 15th March 2010. The Income Tax Department is cross-verifying the advance tax payments of all taxpayers to ensure that the tax liability is correctly discharged. If you have not paid advance tax by the due date, you may be liable to pay interest @ 1% per month or part thereof on the amount of advance tax not paid.

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# Income tax is investment for a progressive future

# 2010

# Just Smile

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... extended to 2007

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- Safe & Secure
- Faster Processing
- Quicker Refunds

Use date for filing of IT Return is Today

Secured online return filing for speedy refund

Nation's Progress is Your Progress.

Pay your Advance Tax by 15th Sept. 2009

Your Advance Tax means Nation's Advancement.

Simple, Easy and Advanced ways to pay your Advance Tax:

- e-pay your taxes through internet banking from anywhere and at anytime
- ATMs - Prepaid/holding Corporation Bank (MCA) and various Tax through Corporation Bank ATMs

Important:

- Use Challan No. 280 for the payment of Advance Tax
- Please fill all requirements of the Challan properly
- Corporate Tax Payers (MCA 2002) and Non-Corporate Tax Payers (MCA 1961)
- Fill in PAN properly to ensure credit of taxes paid
- Ensure your Challan is stamped with Challan Identification No. (CIN) with date & state of payment
- Visit [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in) to download the new Challan
- Corporate Tax Payers are liable to pay 4% of Advance Tax payable on or before 15th September
- Non-Corporate Tax Payers (other than Corporate Taxpayers) are liable to pay 30% of Advance Tax payable on or before 15th September

Visit [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in) or [www.incometaxindiaapr.gov.in](http://www.incometaxindiaapr.gov.in) or Contact Ayakar Sampark Kendra 0124-2438000

Income Tax Department  
Department of Revenue, Ministry of Finance, Government of India  
[www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)

PAY TAX KARO RELAX

Educate children today, educated workforce tomorrow

Investment for a connected Nation

Investment for a bright future

Income Tax

Income Tax Department

Income Tax Department

Income Tax Department

pay your advance tax

Last instalment for all tax payers

DUE DATE 15th March 2010

Income Tax Department

Income Tax Department

Income Tax Department

pay your advance tax

Last instalment for all tax payers

DUE DATE 15th March 2010

Income Tax Department

Income Tax Department

Income Tax Department

pay your advance tax

Last instalment for all tax payers

DUE DATE 15th March 2010

Income Tax Department

Income Tax Department

Income Tax Department

Power Your Growth

pay your advance tax

Last instalment for all tax payers

DUE DATE 15th March 2010

Income Tax Department

Income Tax Department

Income Tax Department

of age, tax in

country, 15, 2007

ment for others

ment for others

ment for others

Income Tax

Creating History Silently

Mark the collection, higher the allocation

Income Tax Department

2010

Just Smile

Income Tax Department

e-filing

Anytime Anywhere

Income Tax Department

Attention! Salaried / Non-corporate Assessee whose Accounts are not required to be audited

File Your Return on or before 31 July, 2009

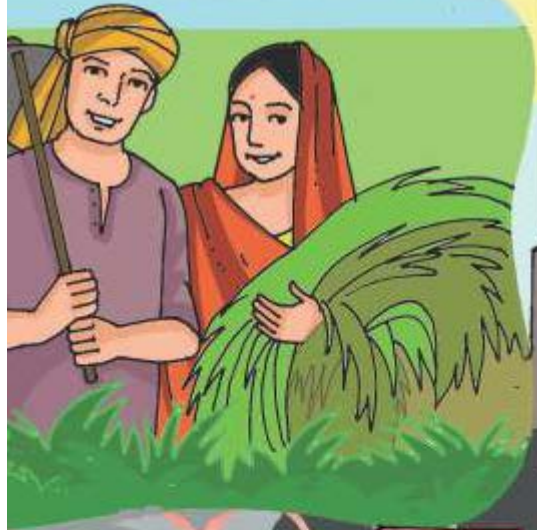
DON'T MISS THE DUE DATE!

Income Tax Department

# PERIOD OF WIDENING OF THE TAX BASE (2011 - 2016)



PMKVY  
प्रधानमंत्री कौशल विकास योजना



# INTRODUCTION

## Problem of Mismatching?

Income Tax Department has the solution



## DO YOU KNOW



## Prize Bids Raise Infrastructure



You cannot hide.....  
Declare your undisclosed income!



We're watching you



Important Dates/Instructions related to ITR, 2016

Your undisclosed income is a time bomb...

## DEFUSE THE TENSION

Declare your undisclosed income under Income Declaration Scheme, 2016



Income Tax Department, 2016

Save Paper Save Time...  
e-file your Income Tax Return





This was a phase when India's economic growth touched the 7% mark. The world was still reeling under the global financial crisis but India, largely unnerved by its fallout, kept climbing steadily. The rising tax collections mirrored this sentiment.

However, while simplification of processes and increased use of technology helped the Department to increase its tax collections in the previous era, the task of establishing an efficient tax system in a developing country was a work-in progress. This was particularly more pressing in our context since a large number of people have always been engaged in the informal sector. Consequently, the next step forward for the country would be to try and widen the tax base.

This period thus encapsulates the theme of widening the tax base. The advertisements of this era too echo this concept while simultaneously resonating with the themes of the earlier eras.

**KEY REFORMS**

**WITHIN THE**

**DEPARTMENT**

**(2011-2016)**



The period from 2011 to 2016, saw many noteworthy developments at the operational level of the Department. In 2011, the Foreign Tax Division of CBDT was strengthened to effectively handle the increase in tax information exchange and transfer pricing issues.

In 2011, in order to widen the tax base, 'Sevottam' concept was adopted by CBDT via a web-based facility for tax payers to track the refund issues and credit for pre-paid taxes. At the same time, a new simplified form 'Sugam' was introduced to reduce the compliance burden of small tax payers falling within presumptive taxation.

In 2014, the new national website of the Income Tax Department [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in) was launched with enhanced new features and content. Consequently, the Income Tax Department was rated GOLD by the Government of India under the category “Cat-I-Excellence in Government Process Re-engineering” for National Award on e-governance in 2015.

In addition, in 2015, Resident tax payers were permitted to obtain an advance ruling in respect of their income tax liability above a defined threshold. Also, new incentives for Real Estate Investment Trusts were introduced including a complete pass-through for the purpose of taxation.

To give a boost to economy, industry and infrastructure, rate of withholding tax on interest payment on External Commercial Borrowings was reduced from 20% to 5 % for 3 years for certain sectors.

**KEY REFORMS**

**WITHIN THE**

**DEPARTMENT**

**(2011-2016)**



To help taxpayers file their returns and redress their grievances, more Aayakar Seva Kendras (ASK) were opened in 2014. The year 2012 also brought a welcome relief to senior citizens with no income from business/profession as they were exempted from the payment of advance tax. The same year TRACES (TDS Reconciliation, Accounting and Correction Enabling System) was launched to serve as an integrated one-stop platform for the stakeholders to avail services related to TDS operations.

To give a thrust to manufacturing companies, investment allowance at the rate of 15% was proposed for the industries that invested more than Rs. 25 crore in new plant and machinery. The benefit was made available for three years i.e. for investments up to 31st March, 2017.

In 2016, many steps were taken to boost employment and growth. Accordingly, turnover limit was increased under Presumptive Taxation scheme under Section 44AD of the Income-tax Act, 1961 to Rs. 2 crore to bring relief to a large number of businesses in the MSME category. Also, a 10% rate of tax was fixed on income from worldwide exploitation of patents developed and registered in India by a resident.

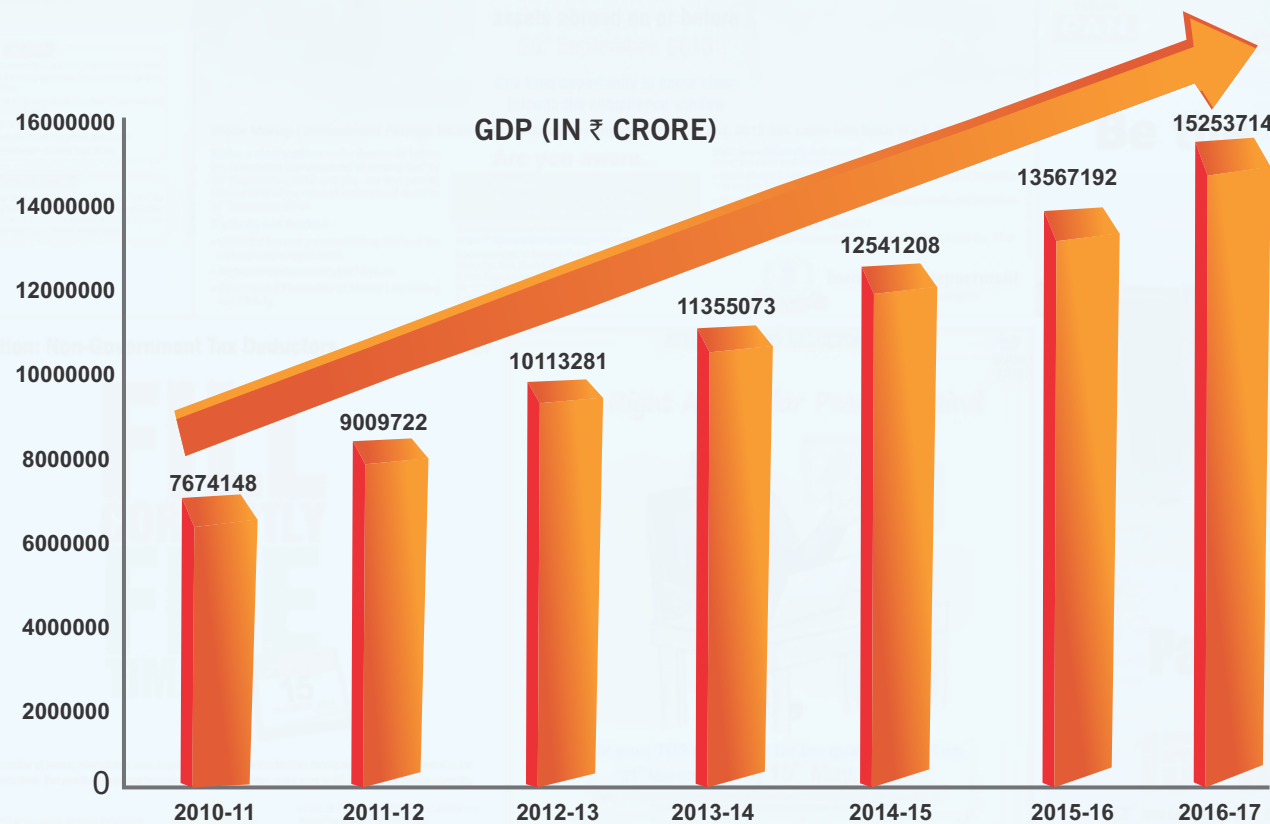
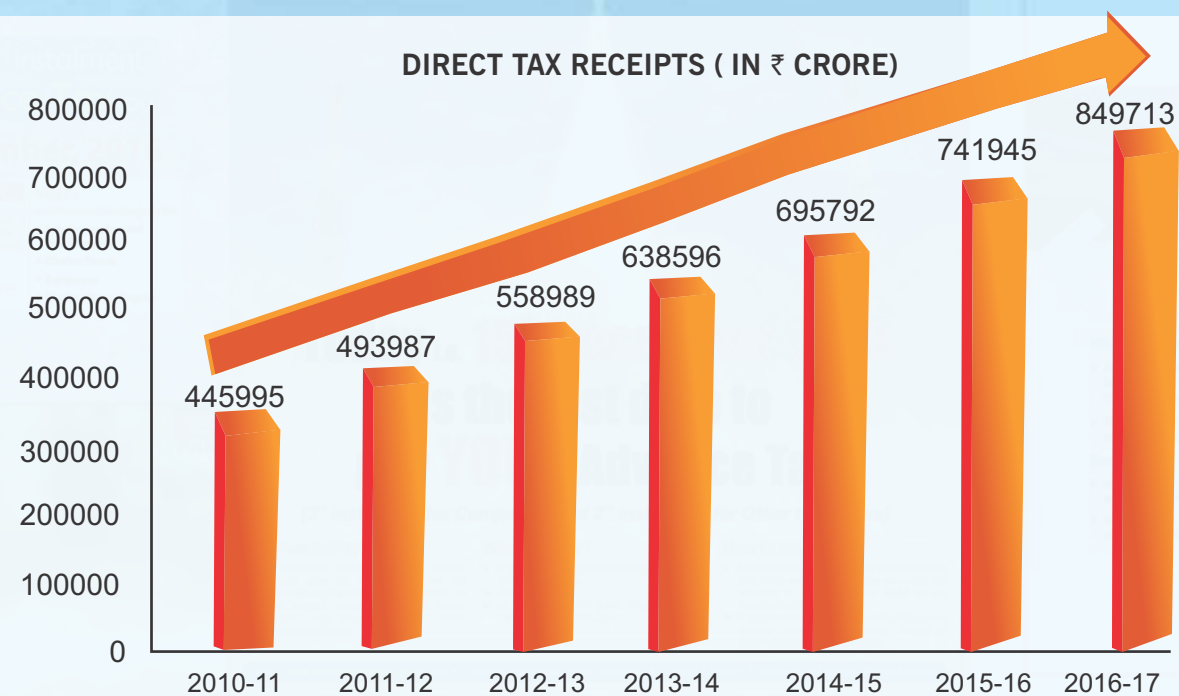
Several schemes were brought in for the benefit of taxpayers including the Income Declaration Scheme and the Direct Tax Dispute Resolution Scheme, 2016 among others.

# MAJOR ACHIEVEMENTS DURING THE PERIOD

## (2011-2016)



The period from 2011-2016 was quite significant as the Direct Tax Receipts increased from ₹ 4,45,995 crore in 2010-2011 to ₹8,49,713 crore in 2016-2017.



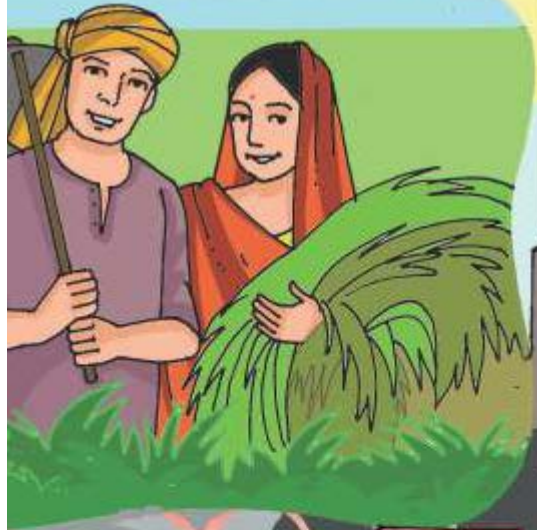
The efforts of the department to widen the tax base was also largely successful since there was a trend of a gradual increase in the number of taxpayers and by the end of 2016 this number stood at 6,92,25,199.

'Source: Time series data by CBDT and Receipt Budget

# PRATIDHWANI (2011-2016)



PMKVY  
प्रधानमंत्री कौशल विकास योजना



**INCOME TAX**  
**COMMITMENT**  
**FOR A MODERN INDIA**



*You pay...  
the Nation pays back!*

**INCOME TAX**  
**COMMITMENT**  
**FOR A DEVELOPED INDIA**



*You pay...  
the Nation pays back!*



“  
*Committed  
for a modern  
India*  
”  
2011



*Income  
Tax  
Department  
has the  
solution*

2012

# Problem of Mismatching?

## Income Tax Department has the solution

Viewed by more than 50 lakh taxpayers

**In case Tax payment is not reflected in your Tax Credit Statement (26AS), check with your deductor to ensure that:**

- The PAN intimated is correct.
- The deductor has filed his TDS statement for the relevant quarter.
- The deductor has mentioned your PAN correctly in the quarterly statement.
- The deductor has deposited the tax deducted .
- In case of discrepancies, ask the deductor to file the "Correction Statement" with the Income Tax Department.

### Advantages of Form 26AS:

- Correct Credit for the taxes paid by you or on your behalf.
- You can view all transactions involving your tax payments.
- Seamless processing of Income Tax Return and speedy issue of your Refunds.

For more information visit our website: [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)

### Attention Taxpayers!!

**Mismatch in your Tax Credit Status is because of:**

- Non-quoting of PAN in challan forms submitted to the banks while paying taxes.
- Non-quoting of your PAN by the tax deductor in his quarterly TDS statement submitted by him.

**Mismatch results in:**

Tax demand from Income Tax Department/ reduction in the amount of refund due to you.

**Avoid mismatch by:**

Viewing your Tax Credit Statement (26AS) online and asking the deductor to file "Correction Statement".

Invicta



Income Tax Department

For information log on to [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in) or [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in) or contact  
Aaykar Sampark Kendra at 0124-2438000



Call Toll Free 1800-10-23739  
(From BSNL/MTNL)  
or Visit: [www.trpschems.com](http://www.trpschems.com)



Quote  
your  
PAN



**"I wish India attains 100% literacy. But wishing alone isn't enough. I do my bit by paying Advance Tax."**

**Add your bit to the picture of India's progress.**

**Pay your Advance Tax on or before 17<sup>th</sup> December, 2013**

**\*Last date for payment of Advance Tax for F.Y. 2013-14 extended from 15<sup>th</sup> December to 17<sup>th</sup> December, 2013  
(1<sup>st</sup> instalment for Companies and 2<sup>nd</sup> instalment for Other Tax Payers)**



### Who has to pay?

- Any assessee whose tax liability for the financial year as reduced by the tax deducted/collected at source is ₹ 10,000/- or more, except, resident individual assessee obtaining net banking income from business/profession.



### Where to pay?

- e-Payment through net banking facility of 30 authorized banks.
- ATM of 13 banks.
- At any authorized bank branch through paper challan (ITNS 280).



### How to pay?

- e-Payment is mandatory for all Companies and other assessee (whose accounts are required to be audited u/s 44AB of the Income Tax Act).
- e-Payment is convenient for other taxpayers also as it ensures correct credit, based on data uploaded by the taxpayer.



Income Tax Department

Visit [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in) for : Locating Authorized Bank Branches • Challan Forms • e-Payment • Challan Status Enquiry



“  
*Add your bit  
to build  
India*  
”

2013



*Income  
Tax  
Department  
always  
vigilant*

2013

# DO YOU KNOW

Quote  
your  
PAN

that the Income Tax Department has information about your high value transactions?



Income Tax Department collects information about your investments/expenses related to:

- Purchase or Sale of immovable property valued at ₹ 30 lakh or more.
- Credit card expenditure of ₹ 2 lakh or more in a year.
- Mutual Fund Investments of ₹ 2 lakh or more.
- Purchase of Bonds or Debentures of a Company or an Institution for ₹ 5 lakh or more.
- Cash deposits aggregating to ₹ 10 lakh or more in a year in your Savings Bank Account.
- Payment of ₹ 1 lakh or more for acquiring shares of a Company through its Public or Rights Issue.
- Purchase of bonds issued by the Reserve Bank of India aggregating to ₹ 5 lakh or more in a year.
- Purchase in cash, of Bullion/Jewellery exceeding ₹ 2 lakh/₹ 5 lakh respectively.

**17<sup>th</sup> DECEMBER, 2013** Today is the last day to pay your **ADVANCE TAX**

Last date for payment of Advance Tax for F.Y. 2013-14 extended from 15<sup>th</sup> December to 17<sup>th</sup> December, 2013

— 3<sup>rd</sup> instalment for Companies & 2<sup>nd</sup> instalment for Other Tax Payers —

Visit [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in) for : • Locating authorized bank branches • Challan Forms • E-payment • Challan Status Enquiry

Income Tax Department - Always Vigilant



Income Tax Department

[www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)

© 2013 Income Tax Department

## KNOW YOUR ADVANCE TAX

Quote  
your  
PAN

Does the Department know about my high-value investments?



Income Tax Department collects information about your investments/expenses related to:

- Purchase or Sale of immovable property valued at ₹ 30 lakh or more.
- Credit card expenditure of ₹ 2 lakh or more in a year.
- Mutual Fund Investments of ₹ 2 lakh or more.
- Purchase of Bonds or Debentures of a Company or an Institution for ₹ 5 lakh or more.
- Cash deposits aggregating to ₹ 10 lakh or more in a year in your Savings Bank Account.
- Payment of ₹ 1 lakh or more for acquiring shares of a Company through its Public or Rights Issue.
- Purchase of bonds issued by the Reserve Bank of India aggregating to ₹ 5 lakh or more in a year.
- Purchase in cash, of Bullion/Jewellery exceeding ₹ 2 lakh/₹ 5 lakh respectively.

Pay your Advance Tax correctly and accurately to enable your nation's development.

Pay your Advance Tax on or before **15<sup>th</sup>** December, 2013

3<sup>rd</sup> instalment for Companies & 2<sup>nd</sup> instalment for other Tax Payers

Visit [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in) for :  
• Locating authorized bank branches  
• Challan Forms  
• E-payment  
• Challan Status Enquiry

Income Tax Department - Always Vigilant



Income Tax Department

[www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)

© 2013 Income Tax Department

## Attention : Non-Government Tax Deductors

# IT IS TIME TO SCORE THE WINNING GOAL!

### e-file

your TDS Statement by

# 15<sup>th</sup> July 2014

(for the quarter ended 30<sup>th</sup> June, 2014)



### Issue

TDS certificate in Form 16A on  
income other than salary by

# 30<sup>th</sup> July 2014

(for the quarter ended 30<sup>th</sup> June, 2014)



#### Make sure you follow these steps:

- **DEDUCT:** Correct TDS while making payment as required by law.
- **DEPOSIT:** Deposit the tax deducted during the month by 7<sup>th</sup> of the next month.
- **REGISTER:** All deductors must register themselves at <https://www.tdscpc.gov.in> (TRACES Portal).
- **QUOTE:** Quote correctly PAN/CIN of the deductees so that they get their due tax credit.
- **e-File:** e-file your TDS statement by 15<sup>th</sup> July 2014 for the quarter ended 30<sup>th</sup> June 2014.
- **DOWNLOAD:** TDS certificate in Form 16A, containing 7 character TDS certificate number has to be mandatorily downloaded from <https://www.tdscpc.gov.in>
- **ISSUE:** Issue TDS certificate in Form 16A on income other than salary for the quarter ended 30<sup>th</sup> June 2014 by 30<sup>th</sup> July 2014.

QUOTE  
YOUR  
PAN  
&  
TAN

#### Few things to remember :

- Failure to deduct/collect tax at source shall result in penalty equal to the amount of tax failed to be deducted/collected.
- Non-deposit of Tax Deducted/Collected to the Government account shall invite prosecution.
- Delay in filing of TDS statement shall entail levy of fee of Rs.200/- for each day of default not exceeding amount of tax deductible.
- TDS certificate cannot be downloaded from TRACES Portal in case of non/incorrect quoting of PAN.
- Delay in issue of TDS certificate shall result in penalty of Rs.100/- for each day of default not exceeding the amount of tax deductible/collectible.
- Non-quoting of PAN or TAN in TDS statement may lead to levy of penalty.



## Income Tax Department

[www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)



Department  
has information  
about your high  
value  
transactions

2014



“  
*My tax  
builds  
my nation*  
”

2014

Quote  
your  
PAN

# "Happy to Pay Tax Since it goes to build my Nation"

### Who has to file?

- Every person whose Gross total income exceeds the taxable limit must file an Income-tax Return.
- If total income exceeds Rs.5 lakh, it is mandatory\* to file the return.  
(\*Check <https://incometaxindiaefiling.gov.in> for details of mandatory category of persons required to file)

### How to file?

- Visit <https://incometaxindiaefiling.gov.in>
- Check Tax Credits from 2013 Statement
- Follow simple steps to fill and upload return.
- Pay ITR-V, sign it and send it to CPC, Bangalore through Ordinary Post or Speed Post to complete the process.

### When to file?

- Persons whose accounts are not liable to audit must file their income Tax Return on or before 31.07.2014.

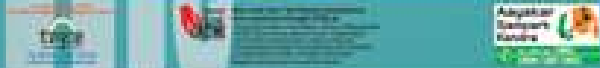
### ALERT

- All taxpayers are advised to validate their Email ID and Mobile Number registered with their e-filing account.
- Taxpayers can reset their password using the "Forgot Password?" link while logging in to their e-filing account and providing the necessary details.

**IMPORTANT: Pay your Self Assessment tax with interest before filing your return, otherwise the return will be considered rejected!**

File your  
Income Tax Return  
on or before  
**31<sup>st</sup> July  
2014**

USE PAY CONTACT



### Attention Taxpayers!

Income Tax Offices will remain open during normal office hours on 29<sup>th</sup> & 27<sup>th</sup> July 2014 i.e. Saturday & Sunday respectively to accept Income tax returns.



Income Tax Department  
[www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)

QUOTE  
YOUR  
PAN



Taxes help build  
infrastructure

TAKE INDIA  
FORWARD



I paid my part  
in taking India  
Forward.  
Did You?

We have information... 40,40,396 persons who purchased Units of Mutual Funds of Rs. 2 lakh or more / Bonds or debentures of Rs. 5 lakh or more / Shares issued by a company of Rs. 1 lakh or more or bonds issued by Reserve Bank of India of Rs. 5 lakh or more

**Be smart... Declare your big transactions!**

Pay your Advance Tax on or before

**15th March, 2014**

4th Instalment for companies and 3rd instalment for other tax payers

We also have information about other high-value transactions including:

- 40,72,829 persons who deposited cash aggregating to Rs. 10 lakh or more in a Savings Bank Account
- 20,81,442 persons who paid Rs 2 lakh or more in a year against Credit Card bills
- 15,55,229 persons who bought or sold immovable property worth Rs. 30 lakh or more
- Persons who received interest income of Rs. 50,000 and above from banks including Cooperative banks
- Persons who purchased bullion or jewellery of Rs. 5 lakh or more

### Who has to pay?

- Any person, including salaried employees, whose tax liability excluding TDS/TCS is ₹10,000 or more
- Resident Indian Citizens not having income from business/profession are exempted

### How to pay?

- e-Payment is mandatory for all corporate and other assessees whose accounts are required to be e-filed in ITR of the Income Tax Act
- e-Payment is convenient for other taxpayers also as it ensures correct credit, based on data uploaded by the taxpayer

### Where to pay?

- e-payment through net banking facility of 30 authorized banks
- ATM of 13 banks
- At any authorized bank branch through paper challan (ITND 200)

File your Income Tax Return by **31st march 2014** if not already filed



Income Tax Department  
[www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)

Visit [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in) for :

- Locating Authorized Bank Branches
- Challan Forms
- e-payment
- Challan Status Enquiry

# Many happy IT>Returns of the day!

Quote  
your  
**PAN**

*Like birthdays, anniversaries and special days...  
31<sup>st</sup> July should be remembered too.*

July

31

**Don't wait for the last day...  
File your Income Tax Return today**

#### Who has to file?

- Every person whose Gross total income exceeds the taxable limit must file an Income-tax Return
- If total income exceeds Rs. 5 lakh, it is mandatory\* to e-file the return (\*check <https://incometaxindiaefiling.gov.in> for details of mandatory category of persons required to e-file)

#### How to e-file?

- Visit <https://incometaxindiaefiling.gov.in>
- Check Tax Credit from 26AS Statement
- Follow simple steps to fill and upload return
- Print ITR-V, sign it and send it to CPC, Bengaluru through Ordinary Post or Speed Post to complete the process

#### When to file?

- Persons whose accounts are not liable to audit must file their Income-tax Return on or before 31.07.2014

**IMPORTANT: Pay your Self Assessment Tax with interest before filing your return, otherwise the return will be treated as defective!**

#### ALERT

- All taxpayers are advised to validate their Email ID and Mobile Number registered with their e-filing account.
- Taxpayers can reset their password using the 'Forgot Password?' link while logging in to their e-filing account and providing the necessary details.

**File your Income Tax Return on or before  
31<sup>st</sup> July, 2014**



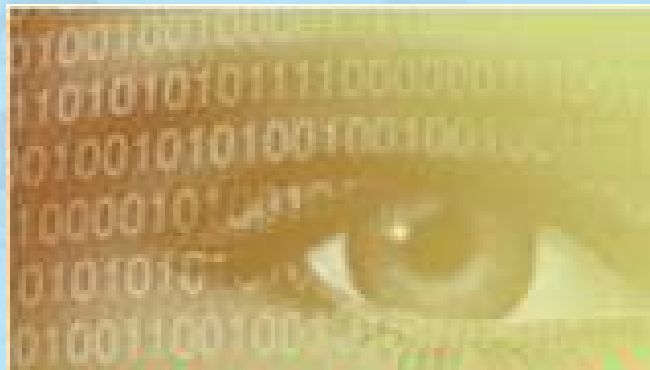
“ Many  
happy  
IT-returns  
of the day! ”

2014



“  
“ *Display  
your truthfulness  
as a taxpayer  
and as a nation  
builder* ”  
”

2014



Quote Your PAN

# We know about your heavy investments

**40,40,396 persons** purchased mutual fund units of Rs. 2 lakh or more, bonds or debentures of Rs. 5 lakh or more, shares issued by company of Rs. 1 lakh or more and bonds issued by RBI of Rs. 5 lakh or more

Display your truthfulness as a taxpayer and as a nation builder



### We also have information about other high value transactions including:

- 40,72,829 persons who made cash deposits aggregating to Rs. 10 lakh or more in their Savings Bank Account.
- 15,55,220 persons who purchased or sold immovable property worth Rs. 30 lakh or more.
- 20,61,443 persons who made payments of Rs. 2 lakh or more in a year against their Credit Card bills.
- Persons who received interest income of Rs. 50,000 and above from banks including Cooperative banks.
- Persons who purchased bullion or jewellery of Rs. 5 lakh or more.

### Who has to pay?

Any assessee, whose tax liability for the financial year as reduced by tax deducted/collected at source is Rs. 10,000/- or more, except, resident individual senior citizens not having income from business/profession.

### Where to pay?

- e-Payment through net banking facility of 30 authorized banks.
- ATM of 13 banks
- At any authorized bank branch through paper challan (TMS 280)

### How to pay?

- e-Payment is mandatory for all companies, and other assesseees whose accounts are required to be audited u/s 44AB of the Income Tax Act.
- e-payment is convenient for other tax payers also as it ensures correct credit, based on data uploaded by the tax payer.

**TOMORROW**  
 i.e. **18<sup>th</sup> March, 2014\***  
 is the last day to pay your Advance Tax

(\* Last date for payment of Advance Tax for F.Y. 2013-14 extended from 15<sup>th</sup> March to 18<sup>th</sup> March, 2014)  
 (4<sup>th</sup> instalment for Companies & 3<sup>rd</sup> instalment for other Tax Payers)

File your Income Tax returns by **31st March 2014** if not already filed.

Visit [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in) for

- Locating authorized bank branches
- Online Forms
- e-Payment
- Online Status Enquiry



## Income Tax Department

[www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)

15 JULY 2016

www.incometaxindia.gov.in

QUOTE  
YOUR  
PAN

# ARE YOU AWARE...

that transactions in Immovable Property worth  
₹30 lakhs or more are reported?

Pay **YOUR ADVANCE TAX**  
on or before  
**15<sup>th</sup> DECEMBER, 2014**

(3<sup>rd</sup> instalment for Companies and 2<sup>nd</sup> instalment for Other tax payers)

Income Tax Department also collects information about your investments/expenses related to:

- Credit card expenditure of ₹2 lakh or more in a year.
- Mutual Fund Investments of ₹2 lakh or more.
- Purchase of Bonds or Debentures of a Company or an Institution for ₹5 lakh or more.
- Cash deposits aggregating to ₹10 lakh or more in a year in your Savings Bank Account.
- Payment of ₹1 lakh or more for acquiring shares of a Company through its Public or Rights Issue.
- Purchase of bonds issued by the Reserve Bank of India aggregating to ₹5 lakh or more in a year.
- Purchase in cash, of Bullion/Jewellery exceeding ₹2 lakh/₹5 lakh respectively.

Visit: [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in) for

Locating authorized bank branches | Challan Forms | E-payment | Challan Status Enquiry



**Income Tax Department**

[www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)



*Are you  
aware...?*

2014



Steps for  
accurate  
TDS filing,  
keep you  
smiling ”

2014

Quote  
TAN  
&  
PAN

Attention : Government Tax Deductors

Ensure **accuracy** in filing,  
to keep TDS deductees **smiling**



#### FILE

e-file TDS statement for the quarter ended  
on 30<sup>th</sup> September, 2014 by  
**31<sup>st</sup> OCTOBER, 2014**

#### ISSUE

TDS certificate in Form 16A on income other than  
salary for the quarter ended on 30<sup>th</sup> September, 2014 by  
**15<sup>th</sup> NOVEMBER, 2014**

#### Make sure you follow these steps

##### DEDUCT

- Deduct correct TDS while making payment as required by law
- Failure to deduct/collect tax at source shall result in penalty equal to the amount of tax failed to be deducted/collected

##### DEPOSIT

- Deposit the tax deducted/collected at source on the same day in case of book transfer & by 7<sup>th</sup> of the following month if using Challan
- Non-deposit of Tax Deducted/Collected to the Government account shall invite prosecution

##### FILE

- e-file TDS statement for the quarter ended on 30<sup>th</sup> September, 2014 by **31<sup>st</sup> October, 2014**
- Delay in filing of TDS statement shall entail levy of fee of Rs.200/- for each day of default not exceeding amount of tax deductible

##### DOWNLOAD

- Download TDS certificate in Form 16A, containing 7 character TDS certificate number, from <https://www.tdscpc.gov.in>
- TDS certificate cannot be downloaded from TRACES Portal in case of non/incorrect quoting of PAN

##### ISSUE

- Issue TDS certificate in Form 16A on income other than salary for the quarter ended on 30<sup>th</sup> September, 2014 by **15<sup>th</sup> November, 2014**
- Delay in issue of TDS certificate shall result in penalty of Rs.100/- for each day of default not exceeding the amount of tax deductible/collectible

#### ALERT

- All deductors must register themselves at <https://www.tdscpc.gov.in> (TRACES Portal)
- AO (PAO/DTO/CDOO) must file Form 24G on monthly basis in time to get Book Identification Number (BIN) generated
- Government deductors must collect BIN every month from their AO and quote the same separately in the quarterly TDS statements
- Form 24G/26Q cannot be uploaded without quoting BIN
- Quote correctly PAN/CIN of the deductees so that they get their due tax credit
- Non-quoting of PAN or TAN in TDS statement may lead to levy of penalty

#### PLEASE NOTE

The due date for filing TDS/TCS statement for 2<sup>nd</sup> Quarter of Financial Year 2014-15 for deductors/collectors in the States of Andhra Pradesh, J&K, Odisha & Telangana has been extended to 7<sup>th</sup> November, 2014 for Govt. deductors/collectors who are mapped to a valid AIN, & to 31<sup>st</sup> October, 2014 for all other deductors/collectors of these States.



**Income Tax Department**

[www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)

## Attention: Non-Government Tax Deductors

Quote Your  
PAN & TAN

# FILL CORRECTLY FILE TIMELY



In a large number of cases, mismatches were found in TDS deduction/collection details resulting in tax demand in the cases of deductees. For avoiding needless inconvenience to deductees, make sure to fill in their TDS details correctly.

### DEDUCT:

- Correct TDS while making payment as required by law
- Failure to deduct/collect tax at source shall result in penalty equal to the amount of tax failed to be deducted/collected.

### DEPOSIT:

- The tax deducted/collected within 7 days from the end of the month in which deduction was made.
- Non-deposit of Tax Deducted/Collected to the Government account shall invite prosecution

### FILE:

- e-FILE TDS statement for the quarter ended on 30<sup>th</sup> September, 2014 by **15<sup>th</sup> October, 2014**
- Delay in filing of TDS statement shall entail levy

#### ALERT:

- All deductors must register themselves at <https://www.tdscpc.gov.in> (TRACES Portal)
- Quote correctly PAN/CIN of the deductees so that they get their due tax credit
- Non-quoting of PAN or TAN in TDS statement may lead to levy of penalty

of fee of Rs.200/- for each day of default not exceeding amount of tax deductible

### DOWNLOAD:

- TDS certificate in Form 16A from <https://www.tdscpc.gov.in>
- TDS certificate cannot be downloaded from TRACES Portal in case of non/incorrect quoting of PAN

### ISSUE:

- TDS certificate in Form 16A on income other than salary for the quarter ended on 30<sup>th</sup> September, 2014 by **30<sup>th</sup> October, 2014**
- Delay in issue of TDS certificate shall result in penalty of Rs.100/- for each day of default not exceeding the amount of tax deductible/collectible.

**e-FILE** Your TDS statement correctly by **15<sup>th</sup> October, 2014** (for the quarter ended 30<sup>th</sup> September, 2014)

  
**Income Tax Department**  
[www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)

**ISSUE** TDS Certificates in form 16A on income other than salaries by **30<sup>th</sup> October, 2014** (for the quarter ended 30<sup>th</sup> September, 2014)

## ATTENTION : TDS DEDUCTORS

Quote your  
PAN  
&  
TAN

## The Right Action for Peace of Mind



**e-file your TDS statement for the quarter ended on 31<sup>st</sup> March, 2014 by 15<sup>th</sup> May, 2014**

Delay in filing of TDS statement shall entail levy of fee of ₹200/- for each day of the default not exceeding amount of tax deductible.

### Be aware of your TDS responsibilities

- All deductors must register themselves at <https://www.tdscpc.gov.in> (TRACES Portal)
- Quote correct PAN/CIN of the Deductees so that they get their due tax credit
- Non-quoting of PAN or TAN in TDS statement may lead to levy of penalty.

### Deduct correct TDS while making payment as required by law

Failure to deduct/collect tax at source shall result in penalty equal to the amount of tax failed to be deducted/collected

### Deposit the TDS before the due date

#### Non Government Deductors to deposit :

The tax deducted **within 7 days** from the end of the month in which deduction was made and **by 30<sup>th</sup> April, 2014** where deduction (other than deduction u/s 194-IA) was made in the month of March, 2014.

#### Government Deductors to deposit :

The tax deducted at source **on the same day** in case of book transfer & by 7<sup>th</sup> of the following month if using Challan.

**Non-deposit of tax deducted / collected to the Government account shall invite prosecution**



**Income Tax Department**

[www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)



“ *Fill  
correctly,  
file timely.* ”

2014



“

*Be the 'D'  
in building  
India*

”

2014

# Be the 'I' in building India



**Today i.e. 15<sup>th</sup> December, 2014**  
**is the last date to**  
**pay YOUR Advance Tax**

*(3<sup>rd</sup> Instalment for Companies and 2<sup>nd</sup> Instalment for Other tax payers)*

#### Who has to Pay?

- Any assessee whose tax liability for the financial year as reduced by the tax deducted/collected at source is ₹ 10,000/- or more, except, resident individual senior citizens not having income from business/profession.

#### Where to pay?

- E-payment through net banking facility of 30 authorized banks.
- ATM of 13 banks.
- At any authorized bank branch through paper challan (ITNS 280).

#### How to pay?

- E-payment is mandatory for all Companies and other assesses (whose accounts are required to be audited u/s 44AB of the Income-tax Act).
- E-payment is convenient for other taxpayers also as it ensures correct credit, based on data uploaded by the taxpayer.

Visit : [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in) for • Locating authorized bank branches • Challan Forms • E-payment • Challan Status Enquiry

QUOTE  
YOUR  
**PAN**



**Income Tax Department**

[www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)

# Be the 'I' in building India



**Pay YOUR Advance Tax**  
**on or before**  
**15<sup>th</sup> December, 2014**

*(3<sup>rd</sup> Instalment for Companies and 2<sup>nd</sup> Instalment for Other tax payers)*

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Visit : [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in) for • Locating authorized bank branches • Challan Forms • E-payment • Challan Status Enquiry

QUOTE  
YOUR  
**PAN**



**Income Tax Department**

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Quote  
your  
**PAN**

## For a smarter country, smarter city and smarter you pay your **ADVANCE TAX** on time.

**D  
U  
E  
D  
A  
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E**

**15<sup>th</sup>**  
**SEPTEMBER**  
**2015**

(Second instalment for  
Companies & First instalment  
for Other taxpayers)

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### Who has to pay?

- Any assessee, including salaried employee, whose tax liability for the financial year as reduced by tax deducted/collected at source is ₹ 10,000/- or more.
- Resident Senior Citizen (Individual who is of the age of 60 years or more) not having income from business/profession is not liable to pay.

### How to pay?

- e-Payment is mandatory for all corporates and other assesseees whose accounts are required to be audited u/s 44AB of the Income-tax Act.
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### Where to pay?

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Visit [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in) for

- Locating authorized bank branches
- Downloading Challan Forms • e-Payment
- Challan Status Enquiry



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[www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)



“Smarter  
country,  
smarter city,  
smarter  
you.”

2015



“Contribute  
to the success of  
beti bachao,  
beti padao.”

2015

# Like you, they have big aspirations too.

## Make your invaluable contribution towards success of *Beti Bachao, Beti Padoo*

Quote  
your  
PAN



### e-File your Income Tax Return for AY 2015-16 by **31<sup>st</sup> August, 2015**

#### Who has to file?

- Every person whose Gross total income exceeds the taxable limit must file an Income-tax Return.

#### Who has to e-file?\*

- Individuals & HUF having total income exceeding ₹5 lakhs or claiming any refund in the return (excluding individuals of the age of 80 years or more who are furnishing return in Form No. ITR-1 or ITR-2)
- Individual or HUF, being a resident other than not ordinarily resident, having any foreign asset / income or claiming any foreign tax relief
- Persons filing ITR in Form No. 3, 4, 5 or 7

(\*Check <https://incometaxindiaefiling.gov.in> for details of mandatory category of persons required to e-file)

#### How to e-file?

- Log on to <https://incometaxindiaefiling.gov.in>
  - Check Tax Credit from 26AS Statement
  - Follow simple steps to fill and upload return
  - Validate your e-filed return after opting Electronic Verification Code (EVC)\* through:
    - Net Banking
    - Aadhar – One Time Password
    - ATM of a Bank (coming soon)
    - Registered e-mail ID and mobile number with eFiling where Total Income is less than ₹5 Lakh
  - If a person does not opt for the Electronic Verification Code (EVC) validation option then he should print ITR-V, sign it and send it to Income Tax Department-CPC, Post Box No. 1, Electronic City Post Office, Bengaluru-560100, Karnataka to complete the process
- [\*for more details about EVC See Notification No.2 of 2015]

#### What are the benefits of E-verification by using EVC?

- No need to send signed copy of ITR-V to CPC, Bengaluru
- Fully electronic process
- Enables Department to initiate processing of return earlier

#### When to file?

- Persons whose accounts are not liable for audit must file their Income-tax Return on or before 31.08.2015

**IMPORTANT:** Pay your Self Assessment Tax with interest before filing your return, otherwise the return will be treated as defective!



Now avail 24x7 Tax Paying Convenience from anywhere through ATMs of

- Corporation Bank • Axis Bank • Bank of Maharashtra
- HDFC Bank • Union Bank of India • Indian Bank
- UCO Bank • Central Bank • Bank of Baroda
- Punjab National Bank • Oriental Bank of Commerce
- Central Bank of India • Punjab & Sind Bank

Register with the bank to avail this facility



### Income Tax Department

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Aayakar  
Sampark  
Kendra



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The Return Preparation  
for filing of ITR returns.



Call Toll Free 1800-430-0750  
or visit [www.trp.gov.in](http://www.trp.gov.in)

Quote  
your  
PAN

# Don't hide... we know where to seek

Declare your undisclosed  
assets abroad on or before  
**30<sup>th</sup> September, 2015**

One time opportunity to come clean  
through the compliance window

Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015 has come into force w.e.f. 1<sup>st</sup> July, 2015.

**Make a declaration** under Section 59 before the designated Commissioner of Income Tax\* by **30<sup>th</sup> September, 2015** and pay tax and penalty totaling 60% of the value of undisclosed asset by **31<sup>st</sup> December, 2015**.

#### If you do not declare -

- Liable for tax and penalty totaling 120% of the value of undisclosed asset.
- Rigorous imprisonment upto 10 years.
- Action under Prevention of Money Laundering Act (PMLA).

## Are you aware...

Information on Financial Accounts  
abroad is now accessible to  
Income Tax Department

\*Declarations may be submitted online (<https://incometaxindiaefiling.gov.in>) or manually to:  
Commissioner of Income Tax (International Taxation)-2  
Room No. 502, Block-E2, Pratyakash Kar Bhawan,  
S.P.M. Civic Centre, Minto Road, New Delhi-110002.  
Ph: 011-23235021, Fax: 011-23235022.  
E-mail: [raviagrawal@incometax.gov.in](mailto:raviagrawal@incometax.gov.in)

Visit : [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)

(icon "Tax Laws and Rules" for more details)

- ▶ Black Money (Undisclosed Foreign Income and Assets) and Imposition of tax Act, 2015
- ▶ Black Money (Undisclosed Foreign Income and Assets) and Imposition of tax Rules, 2015
- ▶ Explanatory Circular No. 12 of 2015
- ▶ Frequently Asked Questions (FAQs) issued through Circular No. 13 of 2015



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*“Don't hide,  
we know  
where  
to seek”*

2015



“Your tax  
money propels  
India's  
growth  
story”

2016

# Thank You Tax Payers...

Quote  
your  
PAN

Your tax money propels India's growth story !



Pay your 2<sup>nd</sup> instalment  
of **Advance Tax** by

**15<sup>th</sup> September, 2016**

#### Which taxpayers are liable to pay Advance Tax

- Any assessee, including salaried employee, whose tax liability for the financial year as reduced by the tax deducted/collected at source is Rs. 10,000/- or more
- Resident Senior Citizen (individual who is of the age of 60 years or more) not having income from business/profession is not liable to pay
- \*Assessee in respect of eligible business referred in Section 44AD is liable to pay whole amount of such Advance Tax on or before 15<sup>th</sup> March of respective Financial Year

#### Mode of Payment

- e-payment is mandatory for all Corporates and also those assessee whose accounts are required to be audited u/s 44 AB of the Income-tax Act
- e-payment is convenient for other taxpayers also as it ensures correct credit, based on data uploaded by the taxpayer
- Fill up PAN correctly to ensure credit of taxes paid.

#### Schedule for payment of Advance Tax

Due Date	Amount
On or before 15 <sup>th</sup> of Sept. 2016	45% of the Advance Tax payable.
On or before 15 <sup>th</sup> of Dec. 2016	75% of the Advance Tax payable.
On or before 15 <sup>th</sup> of March, 2017	100% of the Advance Tax payable*

#### Consequences of short/non-payment of Advance Tax

- Short / Non-payment or deferment of payment of Advance Tax will result in levy of interest.

#### VISIT :

[www.incometaxindia.gov.in](http://www.incometaxindia.gov.in) for

- Locating authorized bank branches
- Challan Forms
- E-payment
- Challan Status Enquiry



@IncomeTaxIndia



Income Tax Department

[www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)

**You cannot hide.....  
Declare your  
undisclosed  
income!**

**INCOME DECLARATION  
SCHEME, 2016**

closes on  
**30<sup>th</sup> September, 2016**

**Latest clarifications :**

- ▶ Option for valuation of registered immovable property on the basis of stamp duty value as adjusted with Cost Inflation Index has now been provided.
- ▶ The valuation report obtained by the declarant from a Registered Valuer shall not be questioned by the Department.
- ▶ The amount of fictitious liabilities recorded in audited balance sheet and not linked to acquisition of an asset can be disclosed.
- ▶ Valid Declaration under the Scheme is confidential. No sharing of information with other agencies. No enquiry by Income Tax Department.

**MODE OF MAKING DECLARATION :**

To be filed online at <https://incometaxindiaefiling.gov.in>

OR

In print form to jurisdictional  
Pr. Commissioner/Commissioner of Income Tax



**We're  
watching you**



**Declare your  
undisclosed  
income today.**

No scrutiny. No enquiry.  
**INCOME DECLARATION SCHEME, 2016**  
Last date 30<sup>th</sup> September, 2016

**Important issues/attractions related to IDS, 2016**

- ▶ The information in respect of a valid declaration is confidential and shall neither be shared with any law enforcement agency nor shall be enquired into by the Income-tax Department.
- ▶ An option for valuation of registered immovable property on the basis of stamp duty value as increased by the Cost Inflation Index has been provided.
- ▶ Credit for unclaimed TDS made on declared income shall be allowed.
- ▶ No capital gains or TDS on transfer (without consideration) of declared benami property within 1 year to the declarant.
- ▶ Fictitious liabilities in the audited balance sheet not directly linked to acquisition of an asset can be disclosed under the Scheme as such.
- ▶ The period of holding of declared immovable assets (as evidenced by a registered deed) shall be taken on the basis of the actual date of acquisition of such asset.
- ▶ The valuation report from a registered valuer shall not be questioned by the department.



*You cannot  
hide...*

2016



“

*Defuse the  
tension...*

”

2016

# Your undisclosed income is a time bomb...



## DEFUSE THE TENSION

### Declare your undisclosed income under Income Declaration Scheme, 2016



#### Income Declaration Scheme, 2016 opened from 01-06-2016

One time opportunity to ALL PERSONS, who have not declared income correctly in earlier years, to come forward and declare such undisclosed income.

#### SALIENT FEATURES OF SCHEME

- Scheme to apply to undisclosed income in form of assets or otherwise pertaining to F.Y. 2015-16 or earlier years.
- Fair Market Value of the asset as on 01.06.2016 deemed to be the undisclosed income.
- Tax, surcharge & penalty are payable at 45% of the Income declared under scheme.

#### IMMUNITY

- Assets declared exempt from Wealth Tax.
- No scrutiny/enquiry under Income-tax Act/Wealth-tax Act in respect of such declarations.
- Immunity from prosecution under Income-tax Act/Wealth-tax Act.
- Immunity from Benami Transactions (prohibition) Act, 1988 subject to certain conditions.

#### COMPLIANCE WINDOW

- Declaration to be made from 1<sup>st</sup> June, 2016 to 30<sup>th</sup> September, 2016.
- Tax, surcharge & penalty to be paid : By 30<sup>th</sup> November, 2016.

#### MODE OF MAKING DECLARATION

- To be filed online,  
Or
- To jurisdictional Pr. Commissioner/Commissioner of Income-tax.

For Circular No. 16 & 17 dated 20.05.2016 and Circular No. 19 dated 25.05.2016 (Explanatory Notes and Clarifications on Income Declaration Scheme, 2016) please visit [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)

For queries please call toll free no : 1800-180-1961



**Income Tax Department**

[www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)





Quote your PAN

Save Paper  
Save Trees...

Due Date of Filing  
Income Tax Return

31  
JULY  
2016

...e-file your  
Income Tax Return



**Who has to file?**

- Every person whose Gross total income exceeds the taxable limit must file an Income-tax Return.

**Who has to e-file?\***

- Individuals & HUF having total income exceeding Rs 5 lakh or claiming any refund in the return (excluding individuals of the age of 80 years or more who are furnishing return in Form No. ITR-1 or ITR-2)
- Individual or HUF, being a resident other than not ordinarily resident, having any foreign asset / income or claiming any foreign tax relief
- Persons filing ITR in Form No. 3, 4, 5 or 7  
(\*Check <https://incometaxindiaefiling.gov.in> for details of mandatory category of persons required to e-file or call 1800-4250-0025 for e-filing related queries)

**How to e-file?**

- Log on to <https://incometaxindiaefiling.gov.in>
- Check Tax Credit from 26AS Statement
- Follow simple steps to fill and upload return
- Validate your e-filed return after opting for Electronic Verification Code (EVC)\* through-
  - Net Banking
  - Aadhaar - One Time Password
  - ATM of a Bank
  - Validation of Bank Account
  - Validation of Demat Account
  - Registered e-mail ID and mobile number with e-filing portal where Total Income is less than Rs 5 Lakh and no refund is claimed

- If EVC is not opted for, print ITR-V, sign it and send it to Income Tax Department-CPC, Post Box No. 1, Electronic City Post Office, Bengaluru-560100, Karnataka to complete the process

[\*For more details about EVC (See Notification No.2 of 2015)]

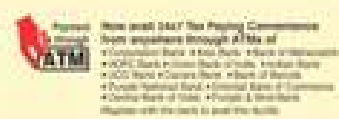
**What are the benefits of E-verification by using EVC?**

- No need to send signed copy of ITR-V to CPC, Bengaluru
- Fully electronic process
- Enables Department to initiate processing of return earlier

**When to file?**

- Persons whose accounts are not liable for audit must file their Income-tax Return on or before 31.07.2016

**IMPORTANT:**  
Pay your Self Assessment Tax with interest before filing your return



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*“ Save  
paper,  
save trees,  
go digital ”*

**2016**



“

*Your taxes  
empower the  
nation*

”

2016

Quote  
your  
**PAN**

Your Taxes empower the nation to

**MARCH  
AHEAD**



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Visit [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in) for

- ▶ Locating authorized bank branches.
- ▶ Challan Forms.
- ▶ E-payment.
- ▶ Challan Status Enquiry.

Pay your Advance Tax on or before

**15<sup>th</sup> March, 2016**

(4<sup>th</sup> instalment for Companies & 3<sup>rd</sup> instalment for other Tax Payers)

File your Income Tax Return by

**31<sup>st</sup> March, 2016**

(For A.Ys 2014-15 & 2015-16, if not already filed)



**Income Tax Department**

[www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)



@IncomeTaxIndia



# Quickest Resolution to your Direct Tax Disputes

## The Direct Tax Dispute Resolution Scheme, 2016

### Salient Features

1. The Scheme is applicable to tax arrears, which means, the amount of tax, interest or penalty determined under the Income-tax Act, 1961 or the Wealth-tax Act, 1957, in respect of which appeal is pending before the Commissioner of Income-tax (Appeals) or the Commissioner of Wealth-tax (Appeals) as on the 29th day of February, 2016.
2. This scheme is also available for the appeals, writ or any other proceedings relating to retrospective tax issues pending as on 29.02.2016.
3. The pending appeal could be against an assessment order or a penalty order.
4. Under the scheme, the declarant is required to pay whole of disputed tax plus interest on disputed tax upto the date of assessment in case where the disputed tax does not exceed ten lakh rupees. However, in case where the disputed tax exceeds Rs.10 lakh, 25% of the minimum penalty leviable shall also be required to be paid.
5. In case of pending appeal against a penalty order, 25% of minimum penalty leviable and the tax and interest payable on the total income finally determined shall be required to be paid.
6. In case of specified tax, the amount of such tax so determined.
7. Declaration to be made to Pr.CIT/CIT in prescribed form.
8. Consequent to such declaration, appeal in respect of the disputed income & disputed wealth and tax arrears pending before the Commissioner (Appeals) shall be deemed to be withdrawn.
9. Where declaration is in respect to specified tax, proof of the withdrawal of the inter alia appeal, writ, proceedings has to be furnished.

### Benefits

1. **Prosecution:** Immunity granted in certain cases.
2. **Interest:** Payment up to the date of assessment.
3. **Penalty:** Pay 25% of Minimum Penalty provided the tax and interest payable on the total income finally determined is paid.
4. Out of turn disposal of tax dispute.
5. Resolve Retrospective issues by paying taxes so determined.

### Scheme Not Applicable in certain cases:

Please refer to Section 208 of DTDRS Scheme, 2016 for details.

### Compliance Window

**Scheme is open till 31<sup>st</sup> December, 2016**

Declarant shall pay the sum determined by Pr.CIT/CIT as per the certificate within 30 days.

For queries please: Call toll free no.: **1800-180-1961** | E-mail to : [ustpl4-rev@nic.in](mailto:ustpl4-rev@nic.in) | Visit: [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)



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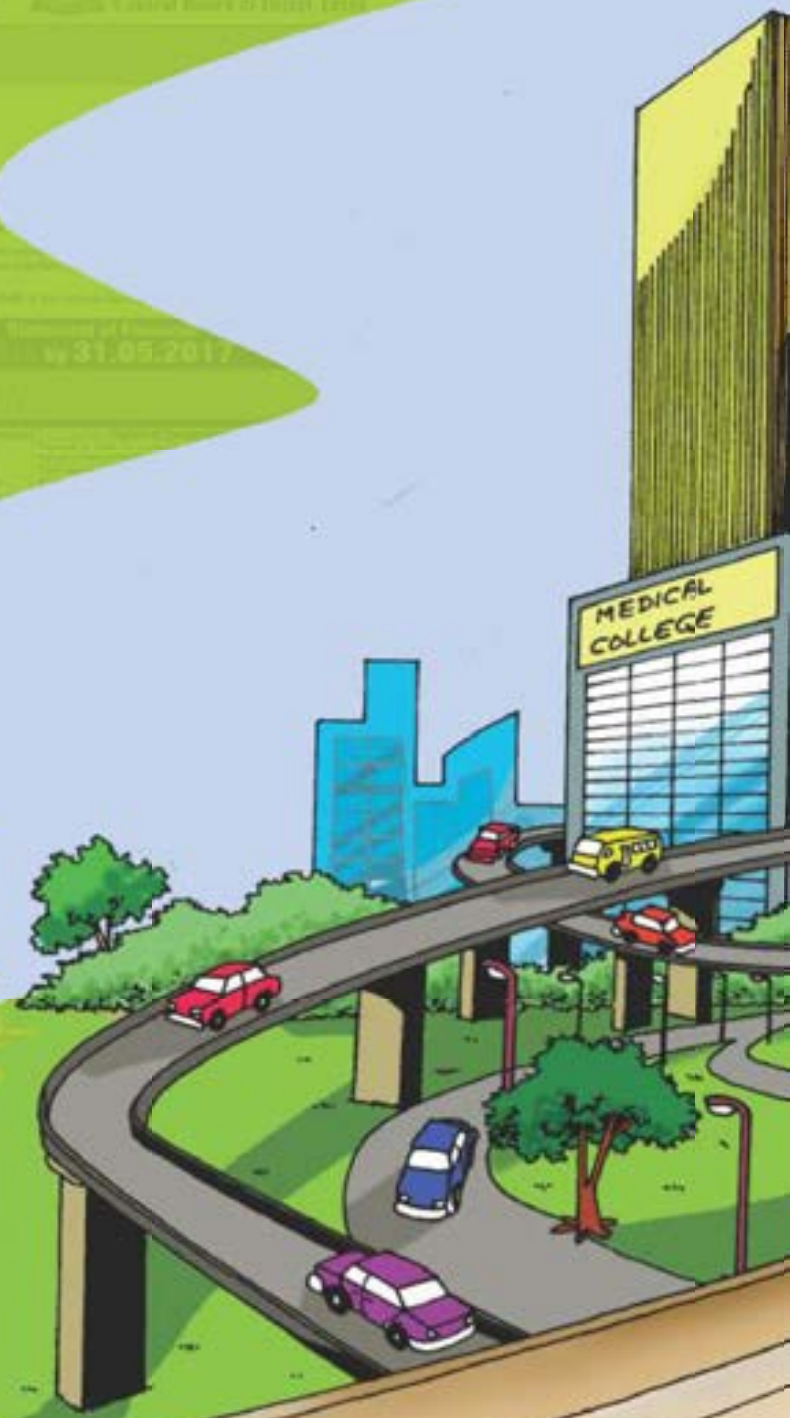


“*Quickest  
tax  
resolution of  
direct tax  
disputes*”

2016

# PERIOD OF RE-IMAGINING THE INCOME TAX DEPARTMENT (2017 - 2022)

Don't forget to file SFT



DOING EVERYTHING,  
TO STAY SAFE?

WEARING A MASK,  
BEFORE STEPPING OUT?

WEARING GLOVES?

THEN MAKE SURE







Re-imagination is the genesis for change.

Between 2017 and 2022, the nation underwent an unprecedented transformation in the fields of technology, manufacturing and space research. Just like the rest of the world, our country was impacted by the COVID-19 pandemic. Achievements in science and technology, the digitization surge, development of e-commerce and increasing use of digital payments modified the way people interacted.

While ease of tax compliance and reducing litigation continued to be key areas of focus, a re-imagination of the processes of the Department made it more modern and data-driven, introducing faceless assessments and faceless appeals.

The advertisements released by the Income Tax Department too exude change in the use of design and language in this period. A shift towards more modern design aesthetics and increased use of social media to drive outreach were important changes.

# KEY REFORMS

# WITHIN THE

# DEPARTMENT

# (2017-2022)





The Department re-engineered its systems and processes and moved towards being an increasingly facilitative and service oriented organization.

Project Insight - an integrated platform created to leverage data received from various agencies became operational. For this purpose, a streamlined data exchange mechanism was set up with other Government Departments and this information began to be used in assessments and investigations.

In 2019, the Department rolled out the Faceless Assessment Scheme aimed at reducing physical interaction between taxpayers and the Department. The replies to the tax notices could be prepared and submitted online without visiting the tax offices.

On 13th August, 2020, the Hon'ble Prime Minister announced a paradigm shift in the assessment and appeal procedures for the Department. The Faceless Assessment Scheme is one of the biggest direct tax reforms in India based on key principles of Efficiency, Transparency and Accountability. By pioneering an ecosystem of assessments and appeals founded on data and Artificial Intelligence, the Department ushered in far-reaching reforms. The Taxpayer's Charter was also announced.

Samadhan – a dedicated e-mail ID for taxpayers to register their grievances related to Faceless Assessment and Appeal was announced.

In the year 2019-2020, Vivad Se Vishwas Scheme was launched to settle outstanding disputes. The main purpose of Vivad Se Vishwas Scheme was to reduce pending litigation.

Beginning Financial Year 2019-20, the corporate tax rates and tax rates for setting up new manufacturing units were also reduced with specified conditions. This gave a boost to India as an investment destination.

# KEY REFORMS

# WITHIN THE

# DEPARTMENT

# (2017-2022)





For individuals, the existing rate of taxation for incomes between Rs. 2.5 lakh and Rs. 5 lakh was reduced from 10% to 5% thus easing the burden of the individuals with lower income. The aim was to encourage prospective tax payers to be a part of the taxpaying community. Pre-filled Income tax Returns (ITR) were provided to individual taxpayers in order to make tax compliance more convenient.

In view of the COVID-19 pandemic the Government extended various key tax compliance deadlines such as extension in the date of filing of return of income, furnishing of tax audit report among other reliefs. Income-tax exemption was provided to the amount received by a taxpayer for medical treatment of COVID-19 for self or a family member from an employer or any person for F.Y. 2019-20 and subsequent years. In order to provide relief to the family members of taxpayers who have lost their lives due to COVID-19, income-tax exemption has been provided to ex-gratia payment received by family members of a person from the employer of such person or from any other person on the death of the person on account of COVID-19 during F.Y. 2019-20 and subsequent years.

In order to attract investment, reduce litigation and provide tax certainty, the retrospective provision of taxation of indirect transfer, an amendment brought by the Finance Act, 2012, was withdrawn.

To incentivize start-ups in the country, Section 80-IAC of the Income-tax Act, 1961 was amended and the eligibility for claiming tax holiday was extended for start-ups incorporated till 31st March, 2023.

While re-imagining our processes and initiatives, the Department strengthened its position as being an integral part of the nation building process.

It's **NOW** Or Never!

Non-declaration of such unaccounted income will be liable to tax, surcharge and cost @ 37.25% at assesse's option, prosecution and enforcement action.

Pay your 3<sup>rd</sup> instalment of Advance Tax by 15<sup>th</sup> December, 2017

INCOME TAX BRINGS PROSPERITY  
PAY IT TO GET IT

Go Cashless... Go Green  
Don't forget to file SFT

Who has to file?  
Individuals & HUF having total income exceeding ₹ 2.5 lakh or having net wealth in the year exceeding ₹ 30 lakh or having net wealth exceeding ₹ 10 lakh in the year.

Income Tax brings Growth...  
PAY IT TO GET IT

Pay your 3<sup>rd</sup> instalment of Advance Tax by 15<sup>th</sup> December, 2017

WE WANT TO HEAR FROM YOU!

Income Tax Department  
Central Board of Direct Taxes

Don't forget to file SFT  
If you are:  
A Banking Company  
A Cooperative Bank  
A NCD  
A Post Master-General  
A Company or SOI/SC  
Trustee of Mutual Fund or managing the affairs of mutual fund  
Foreign Exchange Dealer  
SRO  
Trader of Goods or a Service provider (both turnover exceeding ₹ 1 crore, or professional receipt exceeding ₹ 25 lakh during FY 2016-17)

SINGLE WINDOW SOLUTION FOR ALL INCOME TAX RELATED GRIEVANCES  
e-nivaran  
unified grievance handling mechanism of the Income Tax Department

File your TDS Statement before the last date 31<sup>st</sup> January, 2019 to avoid late fee of ₹200 per day and penalty upto ₹1,00,000

ATTENTION: TAXPAYERS  
Tax Compliance on time makes your Nation shine

Power the nation's dreams  
You can still file your Income Tax Return (ITR) for FY 2017-18

Income Tax Department  
Central Board of Direct Taxes

Let us show you how in simple steps  
Verify the updated return using Electronic Verification Code (EVC) or Aadhaar OTP or Digital Signature Certificate

BETTER WHEN TOGETHER  
Income Tax Department  
Central Board of Direct Taxes

DOING EVERYTHING TO STAY SAFE?  
WEARING A MASK, BEFORE STEPPING OUT?

WEARING GLOVES?

THEN MAKE SURE

Income Tax Department  
Central Board of Direct Taxes

Supporting The Honest

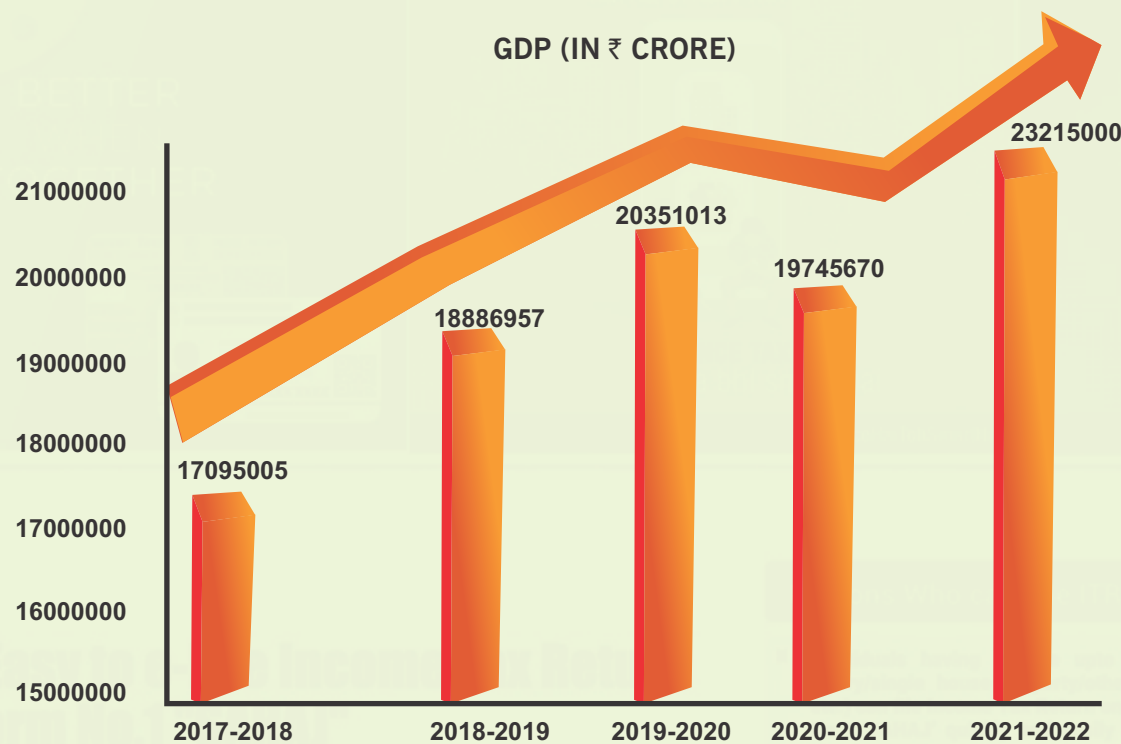
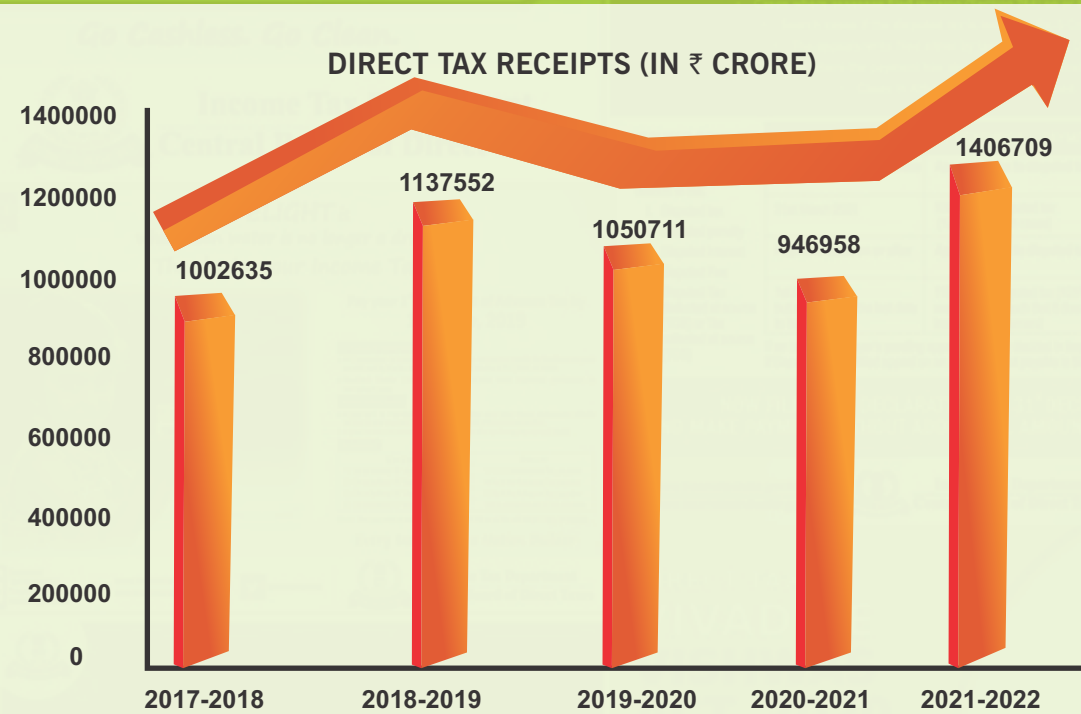
Income Tax Department  
Central Board of Direct Taxes

# MAJOR ACHIEVEMENTS DURING THE PERIOD

## (2017-2022)



The period from 2017-2022 was a landmark in the history of the Income Tax Department. Direct Tax Receipts increased from ₹10,02,635 crore in 2017-2018 to ₹ 14,06,709 crore in 2021-2022, which were its highest ever collection figures.



The GDP also increased in this period from ₹ 1,70,95,005 crore to ₹ 2,32,15,000 crore (Provisional data as per MOSPI till FY 2021-2022), and over 7.14 crore Income Tax Returns (ITRs) were filed for the assessment year 2021-22.

'Source: Time series data by CBDT and Receipt Budget

It's **NOW** Or Never!

New declaration of such undeclared income will be liable to tax, surcharge and even 577.25% steeply penalty provision and enforcement action!

For year 17 settlement of Advance Tax by **15<sup>th</sup> December, 2017**

INCOME TAX BRINGS PROSPERITY

PAY IT... GET IT

Don't forget to file SFT

Income Tax brings Growth... **PAY IT GET IT**

For year 17 settlement of Advance Tax by **15<sup>th</sup> December, 2017**

WE WANT TO HEAR FROM YOU!

Operation Clean Money... It's time to respond!

# PRATIDHWANI (2017-2022)

File your TDS Statement before the last date **31<sup>st</sup> JANUARY, 2018** to avoid late fee of ₹200 per day and penalty upto ₹1,00,000

### DOWNLOAD TDS CERTIFICATE

In Form 16, containing TDS certificate number, beneficiary's PAN (TDS Form 16) and TDS certificate downloaded from TDS2020 Portal only in the valid certificate. TDS certificate cannot be downloaded from TDS2020 Portal when the PAN is incorrect or not specified in TDS2020 statement.

### ISSUE TDS CERTIFICATE

In Form 16A can be issued after 31<sup>st</sup> March 2017 for the quarter ended 31<sup>st</sup> December, 2016. Delay in issue of TDS certificate shall result in penalty of ₹ 500 for each day of default not exceeding the amount of tax deductible/credited.

### ALERT

Individuals have been advised to be vigilant and report the cases by the due date to the concerned authorities. The Central Board of Direct Taxes has issued a public notice regarding the same. The Central Board of Direct Taxes has also issued a public notice regarding the same. The Central Board of Direct Taxes has also issued a public notice regarding the same.

### Persons mandatorily required to file Income Tax Return

All Companies, Firms, LLPs  
Trusts, Associations, Political Parties (whose income is in excess of prescribed limits)  
Individuals having taxable income more than ₹ 2.5 lakh for salary income, ₹ 5 lakh for business/profession and ₹ 5 lakh for other income.

Every rupee you pay at tax

DOING EVERYTHING, TO STAY SAFE?

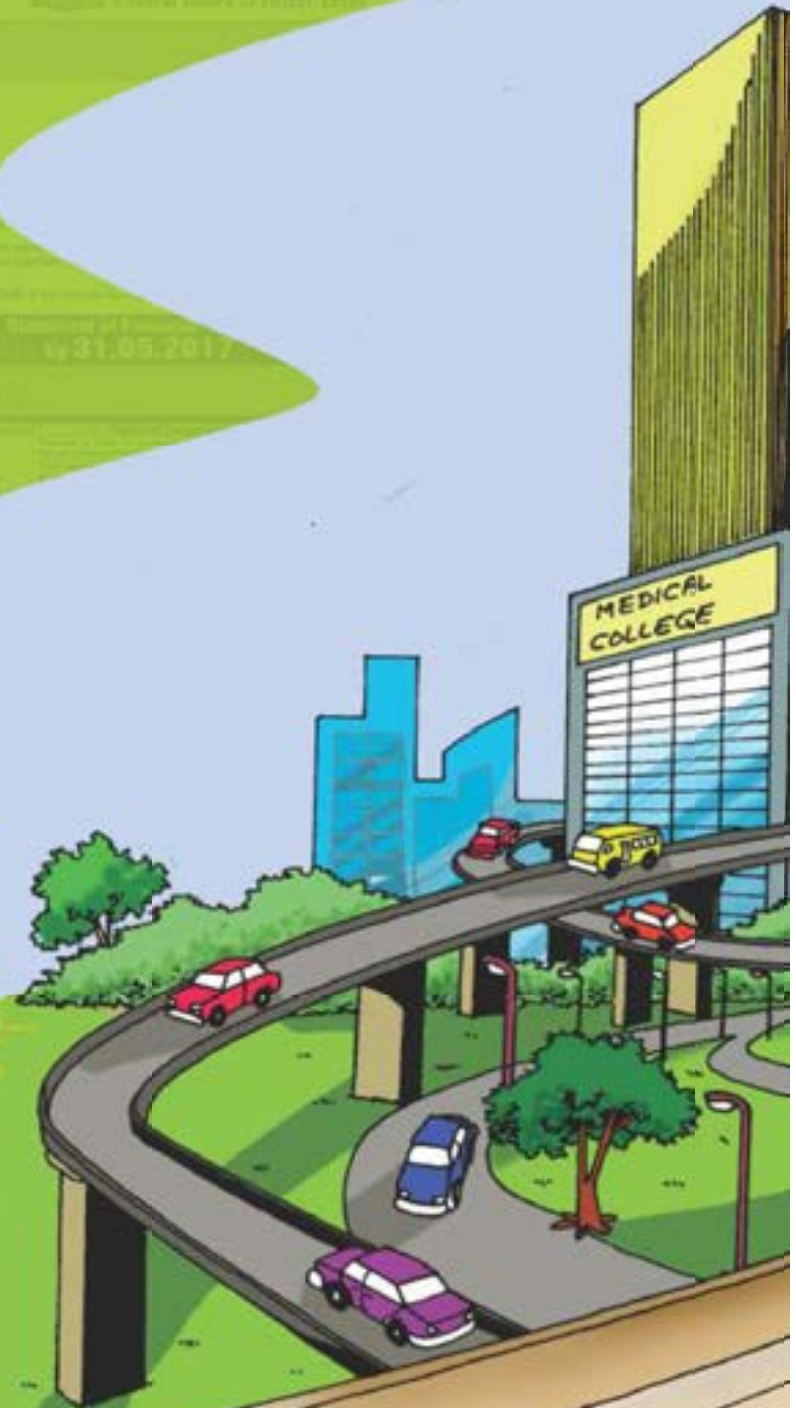
WEARING A MASK, BEFORE STEPPING OUT?



WEARING GLOVES?



THEN MAKE SURE





# Link Aadhaar with PAN

A partnership of convenience



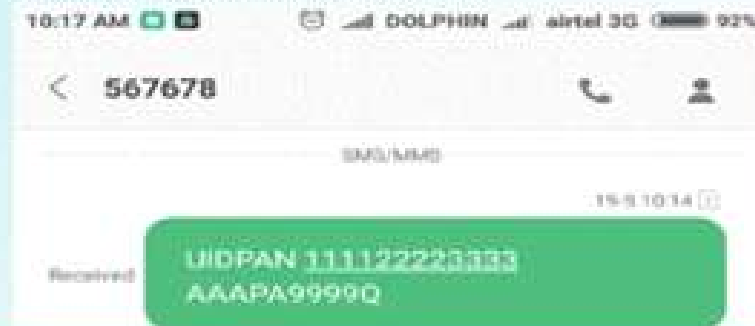
Link of e-filing available on :

- (i) [www.tin-nsdl.com](http://www.tin-nsdl.com)
- (ii) [www.utilitsl.com](http://www.utilitsl.com)
- (iii) [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)

- Aadhaar can also be seeded into PAN database by quoting Aadhaar in PAN application form for new PAN allotment or by quoting Aadhaar in Change Request Form used for reprint of PAN card.
- In case where Aadhaar name is completely different from name in PAN database then the linkage may fall and the PAN holder has to change the name in either Aadhaar or in PAN database or visit personally to designated PAN application centre of NSDL eGov or UTITSL for Biometric Aadhaar authentication. Date of start of Biometric authentication facility and list of designated PAN centres will be available on [www.tin-nsdl.com](http://www.tin-nsdl.com) and [www.utilitsl.com](http://www.utilitsl.com) shortly.
- Aadhaar will also be seeded with PAN when it is filed in Income Tax Return.

## Use SMS facility: Only when names are identical in Aadhaar and PAN Card

- Send SMS to 567678 or 56161 in following format:-  
UIDPAN<Space><12 digit Aadhaar><Space><10 digit PAN>  
Example of SMS to 567678 or 56161:  
UIDPAN 111122223333 AAAPA9999Q



## Use facility on e-Filing portal: In case of identical names or minor mismatch in Aadhaar and PAN Card

- In case of Minor Mismatch One Time Password (Aadhaar OTP) will be sent to the mobile registered with Aadhaar
- Go to [www.incometaxindiaefiling.gov.in](http://www.incometaxindiaefiling.gov.in) and use link on the left pane i.e. Link Aadhaar → then provide PAN, Aadhaar number and Enter Name Exactly as Given in Aadhaar Card (use exact 'case' of alphabets and avoid spelling mistakes) and submit.



Follow us on:  @IncomeTaxindia

Visit: [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)



**Income Tax Department**  
**Central Board of Direct Taxes**



“

*A partnership of  
convenience*

”

**2017**



“  
 Avail a world  
 of income tax  
 facilities  
 ”

2017

DOING EVERYTHING  
 TO STAY SAFE?  
 WEARING A MASK,  
 BEFORE STEPPING OUT?

WEARING GLOVES

THEN MAKE SURE



# Your Key to seamlessly avail online, a world of Income Tax facilities!



## Link your Aadhaar with your PAN

**Use SMS facility: Only when names are identical in Aadhaar and PAN Card**

- ▶ Send SMS to 567678 or 56161 in following format:-  
UIDPAN<Space><12 digit Aadhaar><Space><10 digit PAN>  
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**Link of e-filing available on : (i) [www.tin-nsdl.com](http://www.tin-nsdl.com) (ii) [www.utiitsl.com](http://www.utiitsl.com) (iii) [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)**

- ▶ Aadhaar can also be seeded into PAN database by quoting Aadhaar in PAN application form for new PAN allotment or by quoting Aadhaar in Change Request Form used for reprint of PAN card.
- ▶ PAN holder may also visit websites of PAN service providers NSDL eGov ([www.tin-nsdl.com](http://www.tin-nsdl.com)) and UTIITSL ([www.utiitsl.com](http://www.utiitsl.com)) or Income Tax Department ([www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)) where link of eFiling has been provided.



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**Income Tax Department**

[www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)

# It's NOW Or Never!

Income Tax Department has information about your Deposits.

Declare Your Black Money Now Or Regret Later!

Invest in  
**Pradhan Mantri Garib Kalyan Yojana, 2016**

Scheme closes on **31<sup>st</sup> MARCH, 2017**

**Non declaration of such undisclosed income will be liable to tax, surcharge and cess @77.25% alongwith penalty, prosecution and enforcement actions\*.**

## MAIN FEATURES

- \*Declaration can be made by any person in respect of undisclosed income in the form of cash or deposits in an account with bank or post office or specified entity.
- Tax, surcharge and penalty totalling up to 49.90% of the Undisclosed income to be paid.
- Mandatory deposit of 25% of the undisclosed income to be made in Pradhan Mantri Garib Kalyan Deposit Scheme, 2016.
- The deposits are interest free and have lock-in period of four years.

## MODE OF MAKING DECLARATION

- To be filed online at <https://incometaxindiaefiling.gov.in> or in print form to jurisdictional Pr. Commissioner/ Commissioner of Income Tax alongwith proof of payment of tax etc. and deposit under the Scheme.

## IMMUNITY

- Total confidentiality ensured.
- The income declared under the scheme shall not be taxable under the Income-tax Act, 1961.
- Immunity in respect of declaration made under the Scheme also available under all Acts other than those specified in Section 199-O of the Scheme.



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For clarifications please see:  
CBDT Circular No. 2 of 2017, dt. 18.01.2017 (FAQs)  
Available on: [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)  
For queries please email to: [ts.mapwal@nic.in](mailto:ts.mapwal@nic.in)



Income Tax Department



“

*Income tax department has information about your deposits*

”

2017



“Income tax brings growth. Pay it to get it.”

2017



QUOTE YOUR PAN

## Pay your 3<sup>rd</sup> Instalment of **Advance Tax** by **15<sup>th</sup> December, 2017**

### TAX PAYERS LIABLE TO PAY ADVANCE TAX

- Any assessee, including salaried employee, whose tax liability for the financial year as reduced by the tax deducted/collected at source is ₹10,000/- or more.
- Resident Senior Citizen (individual who is of the age of 60 years or more) not having income from business/profession is not liable to pay.
- Assessee in respect of eligible business referred to in Section 44AD is liable to pay whole amount of such Advance Tax on or before 15<sup>th</sup> March of respective Financial Year.

### MODE OF PAYMENT

- e-payment is mandatory for all Corporates and also those assessors whose accounts are required to be audited u/s 44 AB of the Income-tax Act.
- e-payment is convenient for other taxpayers also as it ensures correct credit.

### SCHEDULE FOR PAYMENT OF ADVANCE TAX

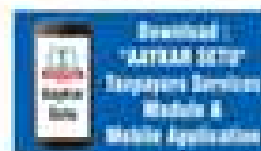
DUE DATE	AMOUNT
a) On or before 15 <sup>th</sup> of December, 2017	75% of the Advance Tax payable
b) On or before 15 <sup>th</sup> of March, 2018	100% of the Advance Tax payable

# INCOME TAX BRINGS PROSPERITY

## PAY IT to GET IT



Visit: [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)  
[www.cleanmoney.gov.in](http://www.cleanmoney.gov.in)



**Income Tax Department**  
**Central Board of Direct Taxes**

1. Log on to your e-filing account on [www.incometaxindiaefiling.gov.in](http://www.incometaxindiaefiling.gov.in)
2. Select TDS-T and TD in the respective box.
3. Calculate tax automatically online.
4. Pay balance tax payment (if any) online.



# WE WANT TO HEAR FROM YOU!



## Operation Clean Money... It's time to respond!

### IDENTIFIED

- In the first phase, Income Tax Department has identified **18 lakh persons** where cash deposited during demonetisation period is not in line with the taxpayer's profile
- The Department has uploaded the first set of data on its e-filing portal
- Submit your online response to avoid notice and enforcement actions under the Income-tax Act :

<b>Step 1: Login to e-filing portal</b>	Login to e-filing portal at <a href="https://incometaxindiaefiling.gov.in">https://incometaxindiaefiling.gov.in</a> . Click on "Register Yourself" if not already registered on e-filing portal
<b>Step 2: View Information summary</b>	Click on " <b>Cash Transactions 2016</b> " link under "Compliance" section to view details
<b>Step 3: Submit online response</b>	Submit your online response and keep the print out of submitted response for record
This would enable online verification of the cash transactions. <b>No need to visit Income Tax office</b>	

If the online response is found to be satisfactory, the matter will be closed.

**Registered taxpayers should verify & update their e-mail address and mobile number on the e-filing portal to receive electronic communication**

dayp 15401/13/0176/1617



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## Income Tax Department

[www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)



“

*We want to hear from you!*

”

2017



“  
 Let's create  
 a clean  
 India  
 ”

2017



Quote  
your  
PAN

# TOGETHER LET'S CREATE A CLEAN INDIA!



#### ATTENTION:

- All Companies
- Other persons whose accounts are required to be audited (including working partners of firms)

**e-File your Income Tax Return (ITR) for A.Y. 2017-18  
and Audit Report u/s 44AB and 115JB of the Income-tax Act, 1961 by**

**31<sup>st</sup> October, 2017**

#### Income Tax Department has information from multiple sources about:

- Persons who make high value purchases and investment but don't disclose commensurate income in tax return.
- Persons who have unaccounted funds abroad.
- Persons who made large cash deposits in bank accounts.

So, consider all your high value transactions while filing the return of income

### Go Cashless...Go Clean

File your returns and declare all your transactions truly and fully

  
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Visit: [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)  
[www.cleanmoney.gov.in](http://www.cleanmoney.gov.in)



Download "AAYKAR SETU"  
Taxpayers Services Module &  
Mobile Application



**Income Tax Department**  
**Central Board of Direct Taxes**

divp 15401/13/0074/1718

**Don't  
forget to  
file SFT**

**IF YOU ARE**

- A Banking Company
- Co-operative Bank
- NBFC
- A NIDHI
- Post Master General
- A Company or Institution
- Trustee of Mutual Fund or managing the affairs of mutual fund
- Foreign Exchange Dealer
- SRO
- Trader of Goods or a Service provider (with turnover exceeding ₹1 crore, or professional receipt exceeding ₹ 25 lakh during F.Y. 2016-17)

then, you are required to file online **Statement of Financial Transaction (SFT)** in respect of below mentioned specified transaction entered with third parties during **F.Y. 2016-17.**

[Rule 114E of the Income-tax Rules, 1962]

**Register yourself and submit Statement of Financial Transaction online in Form No. 61A by 31.05.2017**

**TRANSACTION DETAILS**

Value of Transaction	Nature of Transaction	Value of Transaction	Nature of Transaction
Exceeding ₹ 1,00,000/-	Payment in Cash against Credit Card Bill	Exceeding ₹ 10,00,000/- (at one time or aggregating in respect of a person during F.Y.)	Payment in Cash for purchasing Bank Draft/Pay Order/ Banker's Cheque/Pre-Paid Instrument issued by RBI
Exceeding ₹ 2,00,000/-	Receipt in Cash by any person against purchase of Goods or Service of any nature		Cash deposit in one or more accounts (other than current account and time deposit)
Exceeding ₹ 30,00,000/- or Valued by Stamp Valuing Authority	Purchase or sale of immovable property		Time Deposit
Exceeding ₹ 50,00,000/-	Cash deposit/withdrawal from one or more current accounts of a person in a financial year		Payment against Credit Card Bill by any mode other than cash
			Receipt from any person for acquiring units of one or more schemes of a Mutual Fund, bonds/debentures/share issued by the company
			Buy back of shares from any person
			Receipts for sale of foreign exchange

For assistance, please contact DIT(I & CI) of your State/Region.



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[www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)



“

Don't forget  
to file **SFT**

”

2017



“ We trust our tax payers... ”

2017



QUOTE  
YOUR  
PAN

# We Trust Our Tax Payers...

Less than 1% of Income Tax Returns scrutinised...  
Why fear?

Come forward & file your return on or before **31<sup>st</sup> July, 2017** (For FY 2016-17)

#### Who has to file?

- Every person whose gross total income exceeds the taxable limit must file Income Tax Return (ITR)

#### Who has to e-file?

- Individuals & HUF having total income exceeding ₹5 lakh or claiming any refund in the return (excluding Individuals of the age of 80 years or more who are furnishing return in Form No. ITR-1 or ITR-2)
- Individual or HUF, being a resident other than not ordinarily resident, having any foreign asset / income or claiming any foreign tax relief

- Persons filing ITR in Form No. 3, 4, 5 or 7

• For e-filing return of income log on to <https://incometaxindiaefiling.gov.in>

- Validate your e-filed return after opting for Electronic Verification Code (EVC)

#### When to file?

- Persons whose accounts are not liable for audit must file their Income Tax Return on or before 31.07.2017

**IMPORTANT : Pay your Self Assessment Tax with interest before filing your return**

Visit: [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)  
[www.cleanmoney.gov.in](http://www.cleanmoney.gov.in)



**Income Tax Department**  
**Central Board of Direct Taxes**



Follow us on Twitter @IncomeTaxIndia

Do remember to disclose information of cash deposited in bank accounts aggregating to ₹2 lakh or more from 09.11.2016 to 30.12.2016 in the ITR.



Quote Your PAN

# SINGLE WINDOW SOLUTION FOR ALL INCOME TAX RELATED GRIEVANCES

## e-nivaran

unified grievance handling mechanism of the Income Tax Department



You can upload all types of grievances including those related to PAN application, Filing of Return, Refund, Payment of taxes etc. at [www.incometaxindiaefiling.gov.in](http://www.incometaxindiaefiling.gov.in) or submit physically at any **Aaykar Seva Kendra**\* located in Income Tax Offices.

The status of grievance can be monitored online at any given point of time

The status of grievance is also apprised through SMS alert

Communication regarding grievance resolution is sent through e-mail ensuring faster service

\*Aaykar Seva Kendra (ASK) can also be located through the **'Taxpayer Services'** module on [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in) and also on mobile app **'Aaykar Setu'** by clicking the icon **'Locate Aaykar Seva Kendra/TPS Officer'**



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Visit: [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)  
[www.cleanmoney.gov.in](http://www.cleanmoney.gov.in)



Income Tax Department  
Central Board of Direct Taxes

deip 1540113004511819

# INCOME TAX DEPARTMENT invites you to

## Visit TAXPAYERS' LOUNGE

Hall No. 11

at

38<sup>th</sup> India International Trade Fair-2018,  
Pragati Maidan

14<sup>th</sup> - 27<sup>th</sup> November, 2018

### Services Offered

- Apply for PAN\*
- Apply for correction of PAN data
- Register on the spot for 26AS & e-filing of return#
- View your Tax Credit Statement (26AS)
- Seek help from Tax Return Preparer, CPC (TDS)
- Tax Payers education material
- Any other assistance for Tax compliance

\* (Proof of Identity and Address like Driving Licence or Passport or Voter ID or Aadhaar Card alongwith Photograph required)  
# (For 26AS & e-filing registration, PAN card is also required)

### Special Attractions at

## ENTERTAINMENT ZONE



Car Game, Drawing, Quiz Competition, Nukkad Natak, Pantomime and Caricature



deip 1540113004511819



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Central Board of Direct Taxes

[www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)



“

*Single window solution for income tax related grievances*

”

**2018**



“ Know when to say no to cash transactions ”

2018



## KNOW WHEN TO SAY

# NO

## TO CASH TRANSACTIONS!

### DON'T...

**ACCEPT** cash of ₹2,00,000 or more in aggregate from a single person in a day or for one or more transactions relating to one event or occasion

**RECEIVE OR REPAY** ₹20,000 or more in cash for transfer of Immovable Property

**PAY** more than ₹10,000 in cash relating to expenditure of business/profession

**DONATE** in excess of ₹2,000 in cash to a registered trust/political party

**Contravention may result in levy of tax/penalty**

Any information regarding Black Money including information about undisclosed income / assets (both in India as well as abroad) and Benami Transactions can be given to the jurisdictional Director General/Pr. Director of Income Tax (Investigation)

*Go Cashless. Go Clean.*

Visit : [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)  
[www.cleanmoney.gov.in](http://www.cleanmoney.gov.in)



Download  
"AAYKAR SETU"  
Taxpayers Services  
Module &  
Mobile application



Income Tax Department  
Central Board of Direct Taxes



**JOY** is  
 when every child gets an education  
**Thanks to your Income Tax**



**Pay your 1<sup>st</sup> instalment of Advance Tax by  
 15<sup>th</sup> June, 2019**

**Taxpayers liable to pay Advance Tax**

- Any assessee, including salaried employee, whose tax liability for the financial year as reduced by the tax deducted/collected at source is ₹10,000/- or more.
- Resident Senior Citizen not having income from business/ profession is not liable to pay

**Mode of Payment**

- e-payment is mandatory for all Corporates and also those assesses whose accounts are required to be audited u/s 44AB of the Income-tax Act.
- e-payment is convenient for other taxpayers also as it ensures correct credit.

**Schedule**

Due Date	Amount
1) On or before 15 <sup>th</sup> June, 2019	15% of the Advance Tax payable
2) On or before 15 <sup>th</sup> September, 2019	45% of the Advance Tax payable
3) On or before 15 <sup>th</sup> December, 2019	75% of the Advance Tax payable
4) On or before 15 <sup>th</sup> March, 2020	100% of the Advance Tax payable

Short / Non-payment or delayment of payment of Advance Tax will result in levy of interest

**Every taxpayer is a Nation Builder**



Download  
**"AAYKAR SETU"**  
 Taxpayers Services  
 Mobile application

Visit : [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)  
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**Income Tax Department**  
**Central Board of Direct Taxes**



“

*Joy is when every child gets an education*

”

2019



“  
**Delight is when  
 clean water is no  
 longer a dream**  
 ”

2019

DOING EVERYTHING TO STAY SAFE?

WEARING A MASK, BEFORE STEPPING OUT?

WEARING GLOVES?

THEN MAKE SURE



e-filing

Honoring The Honest



0



**DELIGHT** is  
when clean water is no longer a dream  
**Thanks to your Income Tax**

**Pay your 1<sup>st</sup> instalment of Advance Tax by  
15<sup>th</sup> June, 2019**

**Taxpayers liable to pay Advance Tax**

- Any assessee, including salaried employee, whose tax liability for the financial year is reduced by the tax deducted/collected at source is ₹10,000/- or more.
- Resident Senior Citizen not having income from business/ profession is not liable to pay

**Mode of Payment**

- e-payment is mandatory for all Corporates and also those assessors whose accounts are required to be audited u/s 44 AD of the Income-tax Act.
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[www.incometaxindiaefiling.gov.in](http://www.incometaxindiaefiling.gov.in)



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**Central Board of Direct Taxes**

How to file your tax return online by following these simple steps:-

1. Log on to your e-filing account on [www.incometaxindiaefiling.gov.in](http://www.incometaxindiaefiling.gov.in)
2. Select ITR-1 and fill in the requisite data.
3. Calculate tax automatically online.
4. Pay balance tax payment (if any) online.

It's  
**NOW**  
Or Never!

For deduction of such specified income will be made in all quarters and will be 15% onwards from 15th December, 2017.

For year 2017-18, the deadline for filing of ITR is 31st December, 2017.

INCOME TAX BRINGS  
PROSPERITY  
PAY IT, GET IT

Go Cashless... Go Green  
The New Green and Cashless Approach to Tax Payments and Refunds

Income Tax Department  
Central Board of Direct Taxes

Don't

REGIONS

- A Banking Company
- Co-operative Bank
- APFC
- A NRI

Foreign Exchange Dealer  
SBI  
Trade of Goods or a Service provider

Who has to file?

- Individuals & HUFs having total income exceeding ₹ 2,50,000 or ₹ 2,00,000 in case of those who are not liable for income tax.
- Individuals & HUFs having total income exceeding ₹ 2,50,000 or ₹ 2,00,000 in case of those who are not liable for income tax.
- Individuals & HUFs having total income exceeding ₹ 2,50,000 or ₹ 2,00,000 in case of those who are not liable for income tax.

SINGLE WINDOW SOLUTION FOR ALL



**ATTENTION : TAX DEDUCTORS**



**Tax Compliance on time makes your Nation shine**

**e-file TDS statement for the quarter ended on 31<sup>st</sup> December, 2018 by 31<sup>st</sup> January, 2019**

**File your TDS Statement before the last date 31<sup>st</sup> January, 2019 to avoid late fee of ₹200 per day and penalty upto ₹1,00,000**

**DOWNLOAD TDS CERTIFICATE**

- In Form 16A, containing 7 character TDS certificate number, mandatorily from TRACES Portal <https://www.tdscpc.gov.in> (TDS certificate downloaded from TRACES Portal only, is the valid certificate. TDS certificate cannot be downloaded from TRACES Portal in case the PAN is incorrect or not specified in the e-filed TDS statement).
- For deductions made from non-PAN non-residents, and reported in 27Q, Transaction Based Report (TBR) may be downloaded instead of TDS certificate.

**ISSUE TDS CERTIFICATE**

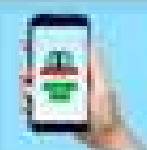
In Form 16A (on income other than salary) for the quarter ended 31<sup>st</sup> December, 2018 by 15<sup>th</sup> February, 2019. (Delay in issue of TDS certificate shall result in penalty of ₹ 100/- for each day of default not exceeding the amount of tax deductible/collectible)

**ALERT**

- Deductors who have deducted tax and have not deposited the same by the due date must do so immediately.
- All deductors must register themselves at <https://www.tdscpc.gov.in>
- Quote correctly their TAN and also PAN of the deductee so that they get their due tax credit.
- Non-quoting of PAN or TAN in TDS statement may lead to levy of penalty.
- Quote correctly CIN of the challan to avoid default for short payment.
- Deductors may avoid defaults about PAN and challan errors in preliminary screening, by responding to email/SMS from CPC(TDS) within seven days of receipt of email/SMS.
- Use PAN-TAN master facility at TRACES Portal to verify correctness of PAN of the deductees.
- If there is no transaction liable to TDS/TCS to report for the quarter, do intimate the same at TRACES Portal using "Declaration for Non filing" functionality to avoid notice for non-filing of TDS statement.

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[www.cleanmoney.gov.in](http://www.cleanmoney.gov.in)



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Taxpayers Services Mobile Application



**Income Tax Department  
Central Board of Direct Taxes**

WEARING A MASK,  
BEFORE STEPPING OUT?

WEARING GLOVES?

THEN MAKE SURE



“

*Tax compliance  
on time makes your  
nation shine*

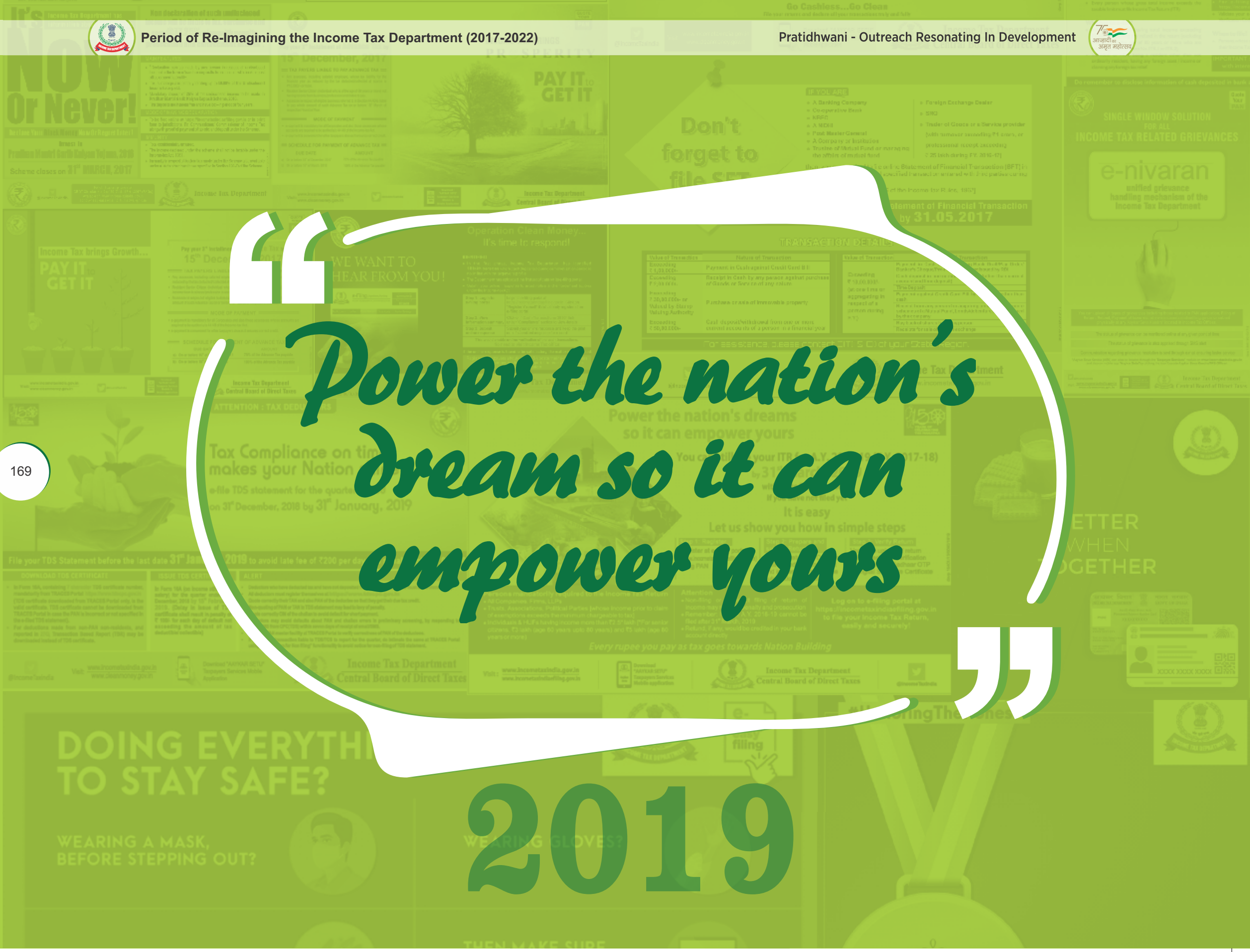
”

2019



“  
**Power the nation's  
 dream so it can  
 empower yours**  
 ”

2019



TO CASH TRANSACTIONS!

Go Digital. Go Green.



# Power the nation's dreams so it can empower yours

You can still file your ITR for A.Y. 2018-19 (F.Y. 2017-18)  
by **31<sup>st</sup> March, 2019**

with a late fee of ₹10,000/-  
if you have not filed yet

**It is easy**

**Let us show you how in simple steps**

**Step 1: Register**

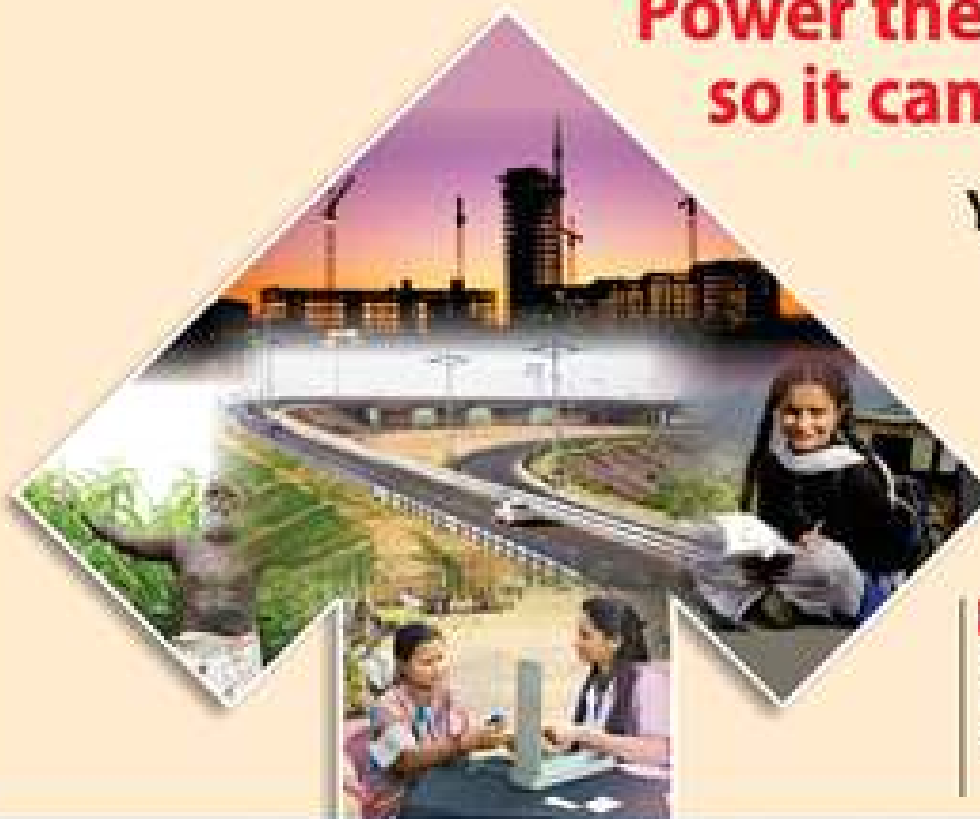
Register at e-filing portal  
([www.incometaxindiaefiling.gov.in](http://www.incometaxindiaefiling.gov.in))  
using PAN

**Step 2: Prepare and  
submit Return**

File your return (in Online or  
Offline mode). Income Tax  
and interest (if any), will be  
automatically calculated

**Step 3: Verify Return**

Verify the uploaded return  
using Electronic Verification  
Code (EVC) or Aadhaar OTP  
or Digital Signature Certificate



**Persons mandatorily required to file Income Tax Return**

- All Companies, Firms, LLPs
- Trusts, Associations, Political Parties (whose income prior to claim of exemptions exceeds the minimum chargeable to tax)
- Individuals & HUFs having income more than ₹2.5\* lakh (\*For senior citizens, ₹3 lakh (age 60 years upto 80 years) and ₹5 lakh (age 80 years or more))

**Attention**

- Non-filing or incorrect filing of return of income may result in penalty and prosecution
- Remember: ITR for A.Y. 2018-19 cannot be filed after 31<sup>st</sup> March, 2019
- Refund, if any, would be credited in your bank account directly

Log on to e-filing portal at  
<https://incometaxindiaefiling.gov.in>  
to file your Income Tax Return,  
easily and securely!

**Every rupee you pay as tax goes towards Nation Building**

Visit: [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)  
[www.incometaxindiaefiling.gov.in](http://www.incometaxindiaefiling.gov.in)



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Taxpayers Services  
Mobile application



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**Central Board of Direct Taxes**



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It's **NOW** Or Never!

Non declaration of such undeclared income will be liable to tax, surcharge and cost @ 17.25% stamp duty penalty, prosecution and enforcement action.

For your 1<sup>st</sup> instalment of advance tax by 15<sup>th</sup> December, 2017

INCOME TAX BRINGS PROSPERITY  
PAY IT TO GET IT

Go Cashless... Go Green

Income Tax Department  
Central Board of Direct Taxes

Don't forget to

IF YOU ARE:

- A Banking Company
- Co-operative Bank
- ARPC
- A NCDI
- Post Master General
- A Company or Institution
- Trustee of Mutual Fund or managing the affairs of mutual fund
- Foreign Exchange Dealer
- SRD
- Trader of Goods or a Service provider
- Joint venture exceeding 75% share, or professional, receipt accounting > 25 lakh during FY 2016-17

Then you are required to file a Statement of Financial Transaction (SFT) in respect of below mentioned transaction or amount with TIS in parties or the

SINGLE WINDOW SOLUTION FOR ALL INCOME TAX RELATED GRIEVANCES

e-nivaran



**BETTER WHEN TOGETHER**





**BETTER WHEN TOGETHER**




TO STAY SAFE?

WEARING A MASK, BEFORE STEPPING OUT?



WEARING GLOVES?



THEN MAKE SURE





“

*Pan and aadhaar..  
better when together*

”

**2019**

It's Easy to e-File Income Tax Return  
in Form No.1 "SAHAJ"

Why Wait Till...

- i. Select ITR-1 and fill in the requisite details
- ii. Calculate tax automatically online
- iii. Pay balance tax payment (if any) online

EASE OF TAX COMPLIANCE

MAKING INCOME TAX  
ASSESSMENT SIMPLER,  
FASTER AND HASSLE-FREE

ANYONE WHOSE TAX  
IS SELF-ASSESSED



“  
**Advance tax  
 pay karna  
 smart hai**  
 ”

2019



**ADVANCE MEIN FLIGHT CHECK-IN**  
karna smart hai



**ADVANCE TAX PAY**  
karna bhi smart hai

#AdvanceHaiTohSmartHai



**ADVANCE MEIN HOTEL BOOKINGS**  
karna smart hai



**ADVANCE TAX PAY**  
karna bhi smart hai

#AdvanceHaiTohSmartHai

**It's Easy to e-File Income Tax Return  
in Form No.1 "SAHAJ"**

**Persons Who can File ITR in "SAHAJ"**

- Individuals having income upto ₹ 25 lakh from salary/wage, house property/other Income (Interest etc.) can file Income Tax Return on one page ITR Form No.1 "SAHAJ" quickly and easily by following these simple steps...
  - Log on to your e-filing account on [www.incometaxindiaefiling.gov.in](http://www.incometaxindiaefiling.gov.in)
  - Select ITR-1 and fill in the requisite details
  - Calculate tax automatically online
  - Pay balance tax payment (if any) online

**EASE OF TAX COMPLIANCE**

MAKING TAX  
ASSESSMENT  
EASIER FOR  
TAXPAYERS

ANYONE WHOSE TAX  
IS SELF-ASSESSED

# RESOLVING DISPUTES BY INSTILLING TRUST

## ONE TIME SETTLEMENT OF YOUR INCOME TAX DISPUTES



**VIVAD SE VISHWAS SCHEME 2020**

### ELIGIBILITY

- Appeals/writs filed on or before 31.01.2020 and pending.
- Orders for which time for filing appeal has not expired on 31.01.2020.
- Cases pending before Dispute Resolution Panel (DRP) on 31.01.2020.
- Cases where DRP issued direction on or before 31.01.2020 but no order has been passed.
- Cases where assessee filed revision (Section 264) on or before 31.01.2020.
  - Search cases if the disputed tax is less than Rs. 5 Crore in a year.
  - The appeals/writs filed either by taxpayers or the Department.
- Disputes where the payment has already been made shall also be eligible.
  - Cases in Arbitration in India or abroad.

### DISPUTES COVERED

- All disputes, subject to some exclusion, in relation to the:
  - Disputed tax
  - Disputed penalty
  - Disputed interest
  - Disputed Fee
  - Disputed Tax deducted at source (TDS) or Tax collected at source (TCS)

### SALIENT FEATURES.....PAYMENT TERMS

Payment made on or before	Appeal relates to disputed tax	Appeal relates only to disputed penalty or interest or fee
31st March 2021	100% of the disputed tax (125% in search cases)	25% of the disputed penalty or interest or fee
Payment made on or after	Appeal relates to disputed tax	Appeal relates only to disputed penalty or interest or fee
1st April, 2021 but on or before the last date to be notified	110% of the disputed tax (135% in search cases) such that it does not increase total demand	30% of the disputed penalty or interest or fee

If an issue in taxpayer's pending appeal is already decided in taxpayer's favour by an appellate forum or if Department has filed appeal on an issue, amount payable is 50% of aforesaid amount.

**NOW FILE YOUR DECLARATION BY 31<sup>st</sup> DECEMBER, 2020 AND MAKE PAYMENT WITHOUT ADDITIONAL AMOUNT BY 31<sup>st</sup> March, 2021**

Visit: [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)  
[www.incometaxindiaefiling.gov.in](http://www.incometaxindiaefiling.gov.in)



**Income Tax Department**  
**Central Board of Direct Taxes**

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[@IncomeTaxIndia](https://twitter.com/IncomeTaxIndia)

deep 15/01/20 10:00:00/2021



“

*Resolving  
disputes by  
instilling trust*

”

2020



“Bringing a paradigm shift in governance”

2020

# DIRECT TAX VIVAD SE VISHWAS ACT, 2020



**Bringing a paradigm shift in governance by resolving your pending Income Tax Disputes**

**File declaration by  
31<sup>st</sup> December, 2020.**

**Make payment without additional amount by 31<sup>st</sup> March, 2021.**



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Income Tax India

# DOING EVERYTHING, TO STAY SAFE?

WEARING A MASK,  
BEFORE STEPPING OUT?



WEARING GLOVES?



SANITIZING YOUR  
HANDS FREQUENTLY?



THEN MAKE SURE  
YOU e-VERIFY  
YOUR RETURN.



**PAPERLESS VERIFICATION IS SAFE VERIFICATION.  
REMEMBER TO e-VERIFY YOUR RETURN.**

[www.incometax.gov.in](http://www.incometax.gov.in)

For help, contact 1800 103 0025



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“  
*Doing everything, to stay safe?*  
”

2020

It's Easy to e-File Income Tax Return in Form No.1 "SAHAJ"

Why Wait Till...

- i. Select ITR-1 and fill in the requisite details
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- iii. Pay balance tax payment (if any) online

EASE OF TAX COMPLIANCE

MAKING INCOME TAX ASSESSMENT SIMPLER, FASTER AND HASSLE-FREE

ANYONE WHOSE TAX IS SETTLED BY...



“ # Honoring The Honest ”

2021

#HonoringTheHonest



- Dynamic Jurisdiction
- Team-based assessment
- Reply to notice electronically
- No visits to Income-Tax office required
- Speedy Completion

🐦 @IncomeTaxIndia

📘 @incometaxindiaofficial

📺 @IncomeTaxIndia



वित्त मंत्रालय  
MINISTRY OF  
FINANCE

# DELIVERY ON BUDGET PROMISES (2020-21)

## FACELESS APPEAL



### FM'S ANNOUNCEMENT

"..... In order to take the reforms initiated by the Department to the next level and to eliminate human interface, I propose to amend the Income Tax Act so as to enable Faceless appeal on the lines of Faceless assessment."



“

# Faceless Appeal

”

# 2021

It's Easy to e-File Income Tax Return in Form No.1 "SAHAJ"

Why Wait Till...

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- iii. Pay balance tax payment (if any) online

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ANYONE WHOSE TAX IS SETTLED BY...



“Committed to Taxpayers' Charter”

2021

# DELIVERY ON BUDGET PROMISES (2020-21)

## TAXPAYERS' CHARTER



**FM's Announcement:**  
It is proposed to enshrine in the statutes a "taxpayer charter" through this budget and reassure taxpayers that Govt. is committed to taking such measures that citizens are free from harassment of any kind.



**India is moving fast on the path of development**  
 Everyone's effort is fuelling the progress of the country



**Timely compliance by the taxpayers makes this possible**

**e-File your  
 Income Tax Returns on or before**

**31<sup>st</sup> December, 2021**

{Due Date of Filing of Income Tax Return for A.Y. 2021-22}

**For Individuals and Entities whose books of accounts  
 are not required to be audited**

**Filing of Income Tax Return in time helps  
 taxpayers in various ways like:**

- Receiving refund with full interest
- Availing hassle-free access to loans and credit facilities
- Processing of VISA applications

**Consequences of non filing of ITR by due date:**

- May become liable for interest
- Certain unadjusted losses cannot be carried forward

**For ease of e-filing of Income Tax Return Log on to :**

**[www.incometax.gov.in](http://www.incometax.gov.in)**



**Income Tax Department  
 Central Board of Direct Taxes**



For  
 information  
 Scan  
 QR Code



“

*“India is moving fast on the path of development”*

”

2021

It's Easy to e-File Income Tax Return in Form No.1 "SAHAJ"

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EASE OF TAX COMPLIANCE

MAKING INCOME TAX ASSESSMENT SIMPLE, FAST AND HASSLE-FREE

ANYONE WHOSE TAX IS SETTLED ONLINE



“  
**Faceless  
 Assessment  
 for ease of tax  
 compliance**  
 ”

2021

# EASE OF TAX COMPLIANCE



MAKING INCOME TAX  
ASSESSMENT SMOOTHER,  
FASTER AND HASSLE-FREE



ANYONE WHOSE CASE  
IS SELECTED FOR  
SCRUTINY WILL BE  
ABLE TO FILE ALL THE  
DOCUMENTS ONLINE



ALLOCATION OF CASE TO BE  
DONE BY NaFAC TO ReFAC THROUGH  
AUTOMATED ALLOCATION SYSTEM



## FACELESS ASSESSMENT



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Income Tax India

# THE TAXATION LAWS (AMENDMENT) BILL, 2021

## KEY FEATURES

1. Provides that no tax demand shall be raised in the future based on the retrospective amendment made through Finance Act, 2012, for any indirect transfer of Indian assets if the transaction was undertaken before 28th May 2012.
2. Provides that the demand raised for indirect transfer of Indian assets made before 28th May 2012, shall be nullified on fulfillment of specified conditions and on furnishing of an undertaking.



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# The Taxation Laws (Amendment) Bill, 2021

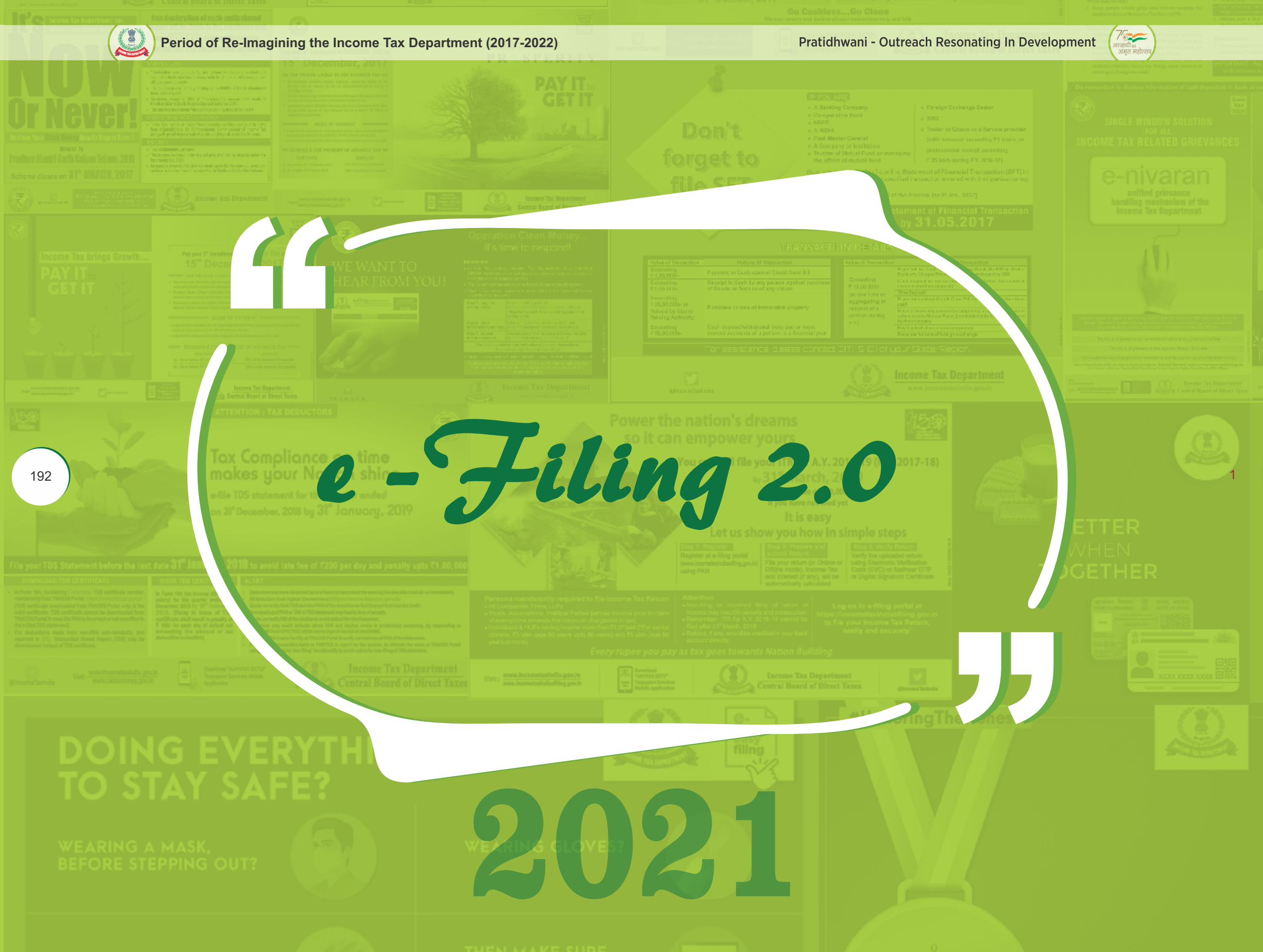
”

# 2021



# e-Filing 2.0

# 2021



192

DOING EVERYTHING TO STAY SAFE?  
WEARING A MASK, BEFORE STEPPING OUT?

WEARING GLOVES?

THEN MAKE SURE



Introducing

# e-Filing 2.0

IT'S ALMOST HERE

The new e-Filing portal will be live tomorrow with

- User friendly and mobile friendly features
- Step by step guidance with user manuals and videos
- Helpdesk support and chatbot
- Pre-filled forms and easy to use ITR utility
- All new mobile app\*
- Secure and multiple options for login
- Multiple options for online tax payment\*

[www.incometax.gov.in](http://www.incometax.gov.in)



Stay tuned!  
#NewPortal #eFiling

\*Some features will be made available shortly

## EXTENSION OF TIME LIMITS FOR EASE OF TAX COMPLIANCE



Compliances related to passing of order/processing of returns	Existing Due Date	Extended due date
Time Limit for passing assessment order	30 <sup>th</sup> June, 2021	30 <sup>th</sup> Sept, 2021
Time Limit for passing penalty order	30 <sup>th</sup> June, 2021	30 <sup>th</sup> Sept, 2021
Time Limit for processing Equalisation Levy returns	30 <sup>th</sup> June, 2021	30 <sup>th</sup> Sept, 2021



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“

*Ease of tax  
compliance during  
the pandemic*

”

**2021**



**Promote voluntary compliance and reduce litigation**

**2022**

# UNION BUDGET 2022



## KEY HIGHLIGHTS IN DIRECT TAXES

**Measures to promote voluntary compliance and reduce litigation**

A new section 139(8A) proposed to be inserted allowing taxpayer to file updated return anytime within two years from the end of the relevant assessment year on payment of additional tax.

#AatmaNirbharBharatKaBudget #Budget2022

It's Easy to e-File Income Tax Return  
in Form No.1 "SAHAJ"

Individuals having income up to ₹ 25 lakh from salary/rental income, property/other income (interest etc.) can file Income Tax Return on one page ITR Form No.1 "SAHAJ" quickly and easily by following these simple steps...

- I. Log on to your e-filing account on [www.incometaxindiaefiling.gov.in](http://www.incometaxindiaefiling.gov.in)
- II. Select ITR-1 and fill in the requisite details
- III. Calculate tax automatically online
- IV. Pay balance tax payment (if any) online

## **ACKNOWLEDGEMENTS**

This e-book has been created and compiled under the valuable and esteemed guidance of Member (TPS) and Chairperson, CBDT Smt. Sangeeta Singh.

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## Edition

June 2022

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