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SUB-SECTION (ii)]

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

**NOTIFICATION**

**New Delhi, the 16<sup>th</sup> December, 2016**

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

**S.O.4059(E).**— In exercise of the powers conferred by sub-section (1) and sub-section (2) of section 199R of the Finance Act, 2016 (28 of 2016), the Central Board of Direct Taxes, subject to the control of the Central Government hereby makes the following rules, namely :—

**1. Short title and commencement.**—(1) These rules may be called the Taxation and Investment Regime for *Pradhan Mantri Garib Kalyan Yojana* Rules, 2016.

(2) They shall come into force on the date of their publication in the Official Gazette.

**2. Definitions.**— (1) In these rules, unless the context otherwise requires, —

- (a) “Act” means the Finance Act, 2016 (28 of 2016);
- (b) “Form” means a form appended to these rules;

(2) The words and expressions used and not defined in these rules but defined in the Act, or the Income-tax Act, 1961 (43 of 1961) or the rules made thereunder, shall have the meanings respectively assigned to them in those Acts and rules.

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

(1) A declaration of income in the form of cash or deposit in an account maintained with a specified entity, under sub-section (1) of section 199C shall be made in Form-1.

(2) The declaration shall be furnished to the Principal Commissioner or the Commissioner, as the case may be, notified under sub-section (1) of section 199G,-

- (a) electronically under digital signature; or
- (b) through transmission of data electronically under electronic verification code; or
- (c) in print form.

(3) If any person, having furnished a declaration under sub-rule (2), discovers any omission or any wrong statement therein, he may furnish a revised declaration on or before the date notified for filing declaration under sub-section (1) of section 199C.

(4) The Principal Commissioner or the Commissioner, as the case may be, shall issue a certificate in Form-2 to the declarant within thirty days from the end of the month in which a valid declaration under sub-section (1) of section 199C has been furnished.

(5) The Principal Director-General of Income-tax (Systems) or Director-General of Income-tax (Systems) shall specify the procedures, formats and standards for ensuring secure capture and

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

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

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

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

To,  
The Principal Commissioner/Commissioner  
.....

Madam/ Sir,

I hereby make a declaration under section 199C of the Finance Act, 2016. I give below the necessary particulars:-

1. Name of the declarant .....
2. Address: Office.....  
..... Telephone No .....  
Residence.....  
.....  
Mobile No. ....Telephone No..... E-mail.....
3. Permanent Account Number (PAN)  
(In case PAN is not held, please apply for PAN and quote the date of application and acknowledgment number) .....
4. Aadhaar Number issued by UIDAI  
(if available) .....
5. Status of the declarant  
(a) Whether individual, HUF, firm, company etc. ....  
(b) Whether Resident/Non-Resident/Not ordinarily resident .....
6. Filing status  
(a) Whether the declaration  is original  or revised  
(b) If revised-  
(i) Enter receipt No. and Date of filing original Form-1 (DD/MM/YYYY) 

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(ii) Reasons for revised declaration (not exceeding 100 words)”. .....
7. (a) Total amount of undisclosed income declared .....
- (b) Out of (a) above:-



.....  
(Signature)

Place.....

Date.....

**Form 2**  
[See rule 3 (4)]

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

Office of the Principal Commissioner/Commissioner of Income-tax,  
.....  
.....

This is to acknowledge that a declaration under section 199C of the Finance Act, 2016 has been accepted in respect of the following:

- 1) Name and address of the declarant: .....
- 2) Son/Daughter/Wife of .....
- 3) PAN .....
- 4) Receipt No. and date of filing the Declaration: .....
- 5) Details of declaration as per Form-1
  - (a) Total amount of undisclosed income declared Rs.....
  - (b) Out of (a) above
    - (i) Amount held in cash Rs.....
    - (ii) Details of amount deposited in a bank account/post office account etc.

Sl. No.	Account number	Name of Bank/ Post office etc.	Branch name	IFSC code/ any other identity code	Amount (in Rs.)
<b>Total</b>					

- (c) Tax, surcharge and penalty paid on the undisclosed income declared Rs.....
- (d) Details of amount deposited in *Pradhan Mantri Garib Kalyan* Deposit Scheme, 2016 Rs.....
  - (i) Amount deposited .....
  - (ii) Date of deposit .....
  - (iii) Acknowledgement/ deposit reference number .....
  - (iv) Name and details of branch of the entity in which deposit is made .....

Date: .....

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(Pr. Commissioner/Commissioner of Income-tax)

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[Notification No. 116/2016, F.No.142/33/2016-TPL]

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