



कर्मचारी भविष्य निधि संगठन  
(श्रम एवं रोजगार मंत्रालय, भारत सरकार)

EMPLOYEES PROVIDENT FUND ORGANISATION  
MINISTRY OF LABOUR AND EMPLOYMENT, GOVERNMENT OF INDIA

मुख्य कार्यालय/Head Office

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संख्या : डब्ल्यू. एस.यू./ 6(1) 2011/आयकर/वाल्डू-1V/5931

दिनांक : 21.05.2015

सेवा में,

सभी अपर के.भ.नि.आ. (अंचल)

सभी क्षेत्र.भ.नि.आ., क्षेत्र.का./उ.क्षेत्र.का. के प्रभारी अधिकारी

विषय : आयकर अधिनियम, 1961 की धारा 192ए में संशोधन - भविष्य निधि से निकासी पर टी.डी.एस.  
की कटौती के संबंध में निर्देश ।

संदर्भ : मुख्यालय का समसंख्यक पत्र दिनांक 18.03.2015

महोदय,

वित्तीय अधिनियम, 2015 (2015 का 20) ने कर्मचारी को देय संचित भविष्य निधि शेष के भुगतान के संबंध में नई धारा 192 ए जोड़ा है । यह उपबंध 1 जून, 2015 से प्रभावी होगा । उक्त उपबंध की एक प्रति सूचनाार्थ संलग्न है ।

2 स्रोत पर आयकर (टी.डी.एस.) निम्नलिखित दरों से काटा जाएगा यदि भुगतान के समय कुल भविष्य निधि 30000/- रुपए अथवा इससे अधिक हो एवं सेवा 5 वर्षों से कम ।

(क) यदि पैर संख्या दी गई हो तो टी.डी.एस. 10% की दर से काटा जाएगा ।

यदि सदस्य द्वारा फार्म संख्या 15 जी अथवा 15 एच प्रस्तुत किया गया हो तब टी.डी.एस. नहीं काटा जाएगा ।

(ख) यदि सदस्य पैर संख्या एवं (फार्म नं. 15 जी अथवा 15 एच) प्रस्तुत करने में असफल रहता है तब टी.डी.एस. अधिकतम सीमांत दर (अर्थात् 34.608%) से काटा जाएगा ।

3. निम्नलिखित मामलों में टी.डी.एस. की कटौती नहीं की जाएगी :

- एक भविष्य निधि खाते से दूसरे भविष्य निधि खाते में भविष्य निधि का अंतरण ।
- सदस्य की अस्वस्थता, नियोक्ता द्वारा काम बंद करने, प्रोजेक्ट समाप्त होने अथवा अन्य कोई कारण जो सदस्य के नियंत्रण में नहीं है के कारण सेवा समाप्त होने पर ।
- यदि कर्मचारी पांच वर्ष की लगातार सेवा, जिसमें पूर्व नियोक्ता की सेवा भी सम्मिलित है, के पश्चात् भविष्य निधि की निकासी करता है ।
- यदि भविष्य निधि भुगतान 30000 से कम है परंतु सदस्य ने पांच वर्ष से कम सेवा की है ।
- यदि सदस्य 30000/- रूपए अथवा इससे अधिक राशि की निकासी करता है एवं उसकी सेवा 5 वर्ष से कम है परंतु वह फार्म 15जी/15 एस.एच. अपने पैर के साथ प्रस्तुत करता है ।

आयकर अधिनियम, 1961 के संशोधित उपबंधों के प्रभावों को समझने के लिए एक फ्लोचार्ट संलग्न किया गया है ।

4. कृपया ध्यान रखें कि टी.डी.एस. की कटौती फार्म 19 में भविष्य निधि का भुगतान करते समय की जाती है । फार्म नं. 15 एच वरिष्ठ नागरिकों (60 वर्ष एवं अधिक) के लिए है जबकि फार्म नं. 15 जी ऐसे व्यक्तियों के लिए है जिनकी आय कर योग्य नहीं है । फार्म 15 जी एवं 15 एच स्व घोषणाएं हैं अतः इन्हें दो प्रतियों में स्वीकार किया जाए । फार्म 15 जी एवं 15 एच को स्वीकार न किया जाए यदि निकासी की राशि क्रमशः 2,50,000/- रु. एवं 3,00,000/- रूपए से अधिक हो । सदस्य फार्म 15जी/15एच एवं फार्म नं. 19 में पैर नंबर उद्धृत करेंगे । फील्ड कार्यालय फार्म 19 भरने में सदस्यों की सहायता हेतु 15जी एवं 15एच को प्री-प्रिंटेड रूप में खरीद सकते हैं ।

5. फार्म 19 को प्रमाणित करने की प्रक्रिया विद्यमान प्रणाली के अनुसार होगी । परंतु, जहां भी 10% की दर से टी.डी.एस. काटा जाना है इसे फार्म 19 में स.भ.नि.आ. (लेखा) द्वारा अनुमोदित किया जाए । जहां भी 34.608% की दर से टी.डी.एस. काटा जाना है इसे फार्म 19 में क्षे.भ.नि.आ. स्तर के अधिकारी द्वारा अनुमोदित किया जाए । ये निर्देश संशोधित आयकर उपबंधों को लागू करने के आरंभिक चरणों में लागू होंगे । चूंकि सदस्य नए प्रावधानों के विषय में जानकार नहीं होंगे, अतः, यह सामाजिक सुरक्षा सहायक (लेखा) की जिम्मेवारी होगी कि वह दूरभाष द्वारा सदस्यों को सूचित करे तथा फार्म 19 में यह रिकार्ड करे कि पैर नं. फार्म 15जी/15एच जमा करने हेतु सूचित किया गया है । स्रोत पर कर की कटौती (टी.डी.एस.) का कंप्यूटर द्वारा बनाया गया विवरण सदस्य को अनिवार्य रूप से भेजा जाए ।

6. ऐसे सदस्य जिन्होंने पूर्व नियोक्ता की सेवा सहित पांच वर्ष लगातार सेवा की है को पैन एवं फार्म नं. 15जी/15एच फार्म 19 के साथ प्रस्तुत करने की आवश्यकता नहीं है। इसी प्रकार ऐसे सदस्य, जिनकी सेवा बीमारी/बंद/नियोक्ता के कार्य की समाप्ति अथवा किसी ऐसे अन्य कारण जो कर्मचारी के नियंत्रण से बाहर होने के कारण समाप्त हुई हो, को फार्म 19 के साथ पैन फार्म नं. 15जी/15एच प्रस्तुत करने की आवश्यकता नहीं है। ऐसे मामलों में आयकर अधिनियम 1961 की चौथी अनुसूची के नियम 8 की शर्तों के तहत कोई आयकर (टी.डी.एस.) नहीं काटा जाएगा।

7. फील्ड कार्यालय स्त्रोत पर कटे गए कर (टी.डी.एस.) को जमा करेंगे तथा इस संबंध में अगले महीने की 7 तारीख तक रिटर्न भरेंगे। संबंधित कार्यालयों द्वारा लिया गया टैन नंबर स्थानीय प्राधिकारी के पास टैक्स जमा करने के लिए प्रयोग में लाया जा सकता है। कर एवं रिटर्न भरने की जिम्मेवारी, विद्यमान प्रणाली के अनुसार, आहरण एवं संवितरण अधिकारी (डी.डी.ओ.) की होगी। संबंधित अधिकारियों एवं स्टाफ को नए उपबंधों के कार्यान्वयन के संबंध में इन-हाउस प्रशिक्षण दिया जाए एवं क्षेत्रीय भविष्य निधि आयुक्त पैनल में रखे गए सी.ए. की सेवाएं ले सकते हैं।

8. उपर्युक्त को 01.06.2015 से लागू किया जाएगा एवं सभी कार्य जैसे कि फार्म नं. 15जी/15एच की प्रतियां खरीदना आदि को पहले ही कर लिए जाएं। किसी प्रकार के स्पष्टीकरण के लिए मामला उचित माध्यम से मुख्यालय भेजा जाए।

संलग्न : उपर्युक्त

भवदीय,



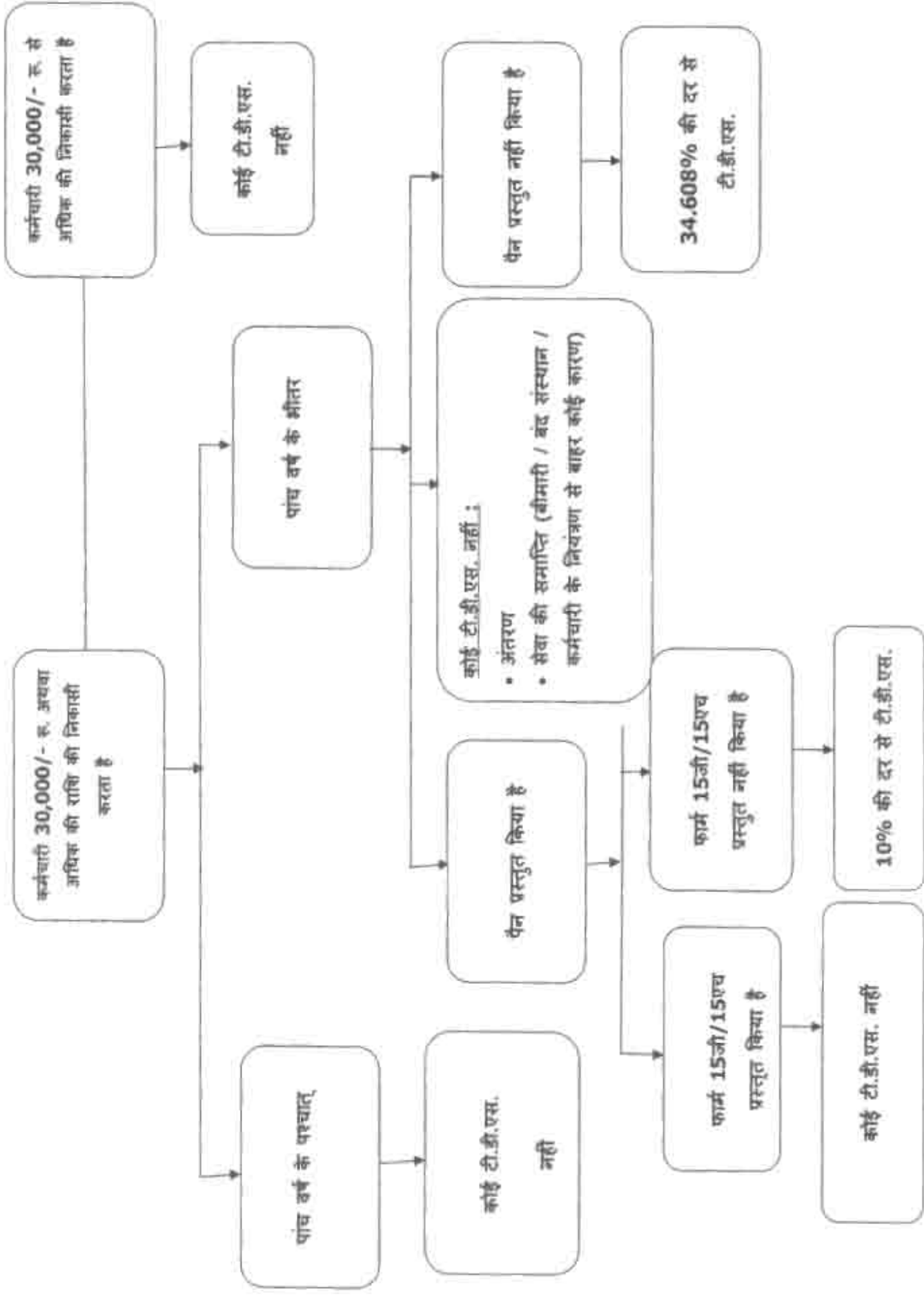
(अंशु कुमार)

वित्तीय सलाहकार एवं मुख्य लेखाधिकारी





## फार्म नं. 19 - टी.डी.एस.



**FORM NO. 15B**

(See sections 197A(1), 197A(1A) and rule 29C)

Declaration under section 197A(1) and section 197A(1A) of the Income-tax Act, 1961 to be made by an individual or a person (not being a company or firm) claiming certain receipts without deduction of tax.

**PART I**

1. Name of Assessee (Declarant)		2. PAN of the Assessee	
3. Assessment Year (for which declaration is being made)		4. Status	
6. Flat/Door/Block No.	5. Name of Premises	7. Address in which Ward/Circle	
8. Road/Street/Village	9. Area/Locality	10. AO Code (under whom assessed last time)	
11. Town/City/District	12. State	Area Code	AO Type
	13. PIN	Range Code	AO No.
14. Email	15. Telephone No. (with STD Code) and Mobile No.	16. Last Assessment Year in which assessed	
17. Name of Business/Occupation	18. Residential Status (within the meaning of Section 6 of the Income-tax Act, 1961)		19. Present AO Code (if not same as above)
20. Residential Chief Commissioner of Income-tax or Commissioner of Income-tax (if not assessed to Income-tax earlier)	Area Code	AO Type	Range Code
			AO No.
21. Estimated total income from the sources mentioned below: (Please tick the relevant box)			
Dividend from shares referred to in Schedule I			<input type="checkbox"/>
Interest on securities referred to in Schedule II			<input type="checkbox"/>
Interest on sums referred to in Schedule III			<input type="checkbox"/>
Income from units referred to in Schedule IV			<input type="checkbox"/>
The amount of withdrawal referred to in section 80CCA(2)(a) from National Savings Scheme referred to in Schedule V			<input type="checkbox"/>
22. Estimated total income of the previous year in which income mentioned in Column 22 is to be included			

**24. Details of investments in respect of which the declaration is being made:**

**SCHEDULE I**

(Details of shares, which stand in the name of the declarant and beneficially owned by him)

No. of shares	Class of shares & face value of each share	Total value of shares	Distinctive numbers of the shares	Date(s) on which the shares were acquired by the declarant (dd/mm/yyyy)

**SCHEDULE II**

(Details of the securities held in the name of declarant and beneficially owned by him)

Description of securities	Number of securities	Amount of securities	Date(s) of securities (dd/mm/yyyy)	Date(s) on which the securities were acquired by the declarant (dd/mm/yyyy)

**SCHEDULE III**

(Details of the sums given by the declarant on interest)

Name and address of the person to whom the sums are given on interest	Amount of sums given on interest	Date on which the sums were given on interest (dd/mm/yyyy)	Period for which sums were given on interest	Rate of interest

**SCHEDULE IV**

(Details of the mutual fund units held in the name of declarant and beneficially owned by him)

Name and address of the mutual fund	Number of units	Class of units and face value of each unit	Distinctive number of units	Income in respect of units

**SCHEDULE V**

(Details of the withdrawal made from National Savings Scheme)

Particulars of the Post Office where the account under the National Savings Scheme is maintained and the account number	Date on which the account was opened (dd/mm/yyyy)	The amount of withdrawal from the account

\*\*Signature of the Declarant

**Declaration/Verification**

\*I/We \_\_\_\_\_ do hereby declare that to the best of \*my/our knowledge and belief what is stated above is correct, complete and is truly stated. \*I/We declare that the incomes referred to in this form are not includible in the total income of any other person u/s 60 to 64 of the Income-tax Act, 1961. \*I/We further, declare that the tax \*on my/our estimated total income, including \*income/incomes referred to in Column 22 above, computed in accordance with the provisions of the Income-tax Act, 1961, for the previous year ending on \_\_\_\_\_ relevant to the assessment year \_\_\_\_\_ will be nil. \*I/We also, declare that \*my/our \*income/incomes referred to in Column 22 for the previous year ending on \_\_\_\_\_ relevant to the assessment year \_\_\_\_\_ will not exceed the maximum amount which is not chargeable to income-tax.

Place: \_\_\_\_\_  
Date: \_\_\_\_\_

\_\_\_\_\_  
Signature of the Declarant

**PART II**

(For use by the person to whom the declaration is furnished)

1. Name of the person responsible for paying the income referred to in Column 22 of Part I		2. PAN of the person indicated in Column 1 of Part II	
3. Complete Address:		4. TAN of the person indicated in Column 1 of Part II	
5. Email	6. Telephone No. (with STD Code) and Mobile No.	7. Status	
8. Date on which Declaration is Furnished (dd/mm/yyyy)	9. Period in respect of which the dividend has been declared or the income has been paid/credited	10. Amount of income paid	11. Date on which the income has been paid/ credited(dd/mm/yyyy)
12. Date of declaration, distribution or payment of dividend/withdrawal under the National Savings Scheme(dd/mm/yyyy)		13. Account Number of National Saving Scheme from which withdrawal has been made	

Forwarded to the Chief Commissioner or Commissioner of Income-tax \_\_\_\_\_

Place: \_\_\_\_\_  
Date: \_\_\_\_\_

\_\_\_\_\_  
Signature of the person responsible for paying the income referred to in Column 22 of Part I

**Notes:**

- The declaration should be furnished in duplicate.
- \*Delete whichever is not applicable.
- <sup>a</sup>Declaration can be furnished by an individual under section 197A(1) and a person (other than a company or a firm) under section 197A(1A).
- \*\*Indicate the capacity in which the declaration is furnished on behalf of a HUF, AOP, etc.
- Before signing the declaration/verification, the declarant should satisfy himself that the information furnished in this form is true, correct and complete in all respects. Any person making a false statement in the declaration shall be liable to prosecution under 277 of the Income-tax Act, 1961 and on conviction be punishable—
  - In a case where tax sought to be evaded exceeds twenty-five lakh rupees, with rigorous imprisonment which shall not be less than 6 months but which may extend to seven years and with fine;
  - In any other case, with rigorous imprisonment which shall not be less than 3 months but which may extend to two years and with fine.
- The person responsible for paying the income referred to in column 22 of Part I shall not accept the declaration where the amount of income of the nature referred to in sub-section (1) or sub-section (1A) of section 197A or the aggregate of the amounts of such income credited or paid or likely to be credited or paid during the previous year in which such income is to be included exceeds the maximum amount which is not chargeable to tax.<sup>b</sup>



**FORM NO. 15H**

[See section 197A(1C), 197A(1A) and rule 29C(1A)]

Declaration under section 197A(1C) of the Income-tax Act, 1961 to be made by an individual who is of the age of sixty years or more claiming certain receipts without deduction of tax.

**PART - I**

1] Name of Assessee (Declarant) :		2] PAN :		
		3] Age :		
		4] Assessment Year		
5] Flat / Door / Block No. :	6] Name of Premises :	7] Assessed in which Ward / Circle		
8] Road / Street / Lane :	9] Area / Locality :	10] AO Code (whom assessed last time) :		
		Area Code	AO Type	Range Code
				AO No.
11] Town / City / District :	12] State :			
		14] Last Assessment Year in which assessed :		
15] Email :	13] PIN			
		16] Telephone / Mobile No :		
		17] Present Ward / Circle		
18] Name of Business / Occupation :		19] Present AO Code (if not same as above):		
		Area Code	AO Type	Range Code
				AO No.
20] Jurisdictional Chief Comm. of Income Tax or Comm. of Income Tax (if not assessed to income tax earlier):				
21] Estimated total income from the sources mentioned below:		<i>(Please tick the relevant box)</i>		
		Dividend from shares referred to in Schedule - I		
		Interest on securities referred to in Schedule - II		
		Interest on sums referred to in Schedule - III		
		Income from units referred to in Schedule - IV		
		The amt of withdrawal referred in clause(a) of sub-sec-2 of sec-80CCA referred in Schedule - V		
22] Estimated total income of the previous year in income mentioned in Col - 21 to be included :				
23] Details of investments in respect of which the declaration is being made :				

**SCHEDULE - I**

(Details of shares, which stand in the name of the declarant and beneficially owned by him)

No. of shares	Class of shares & face value of each share	Total value of shares	Distinctive numbers of the shares	Date on which the shares were acquired by the declarant (dd/mm/yyyy)
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**SCHEDULE - II**

(Details of the securities held in the name of declarant and beneficially owned by him)

Description of securities	Number of securities	Amount of securities	Date(s) of securities (dd/mm/yyyy)	Date(s) on which the securities were acquired by declarant (dd/mm/yyyy)
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**SCHEDULE - III**

(Details of the sums given by the declarant on interest)

Name and address of the person to whom the sums are given on interest	Amount of sums given on interest	Date on which sums given on interest (dd/mm/yyyy)	Period for which sums were given on interest	Rate of interest
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**SCHEDULE - IV**

(Details of the mutual fund units held in the name of declarant and beneficially owned by him)

Name and address of the mutual fund	Number of units	Class of units & face value of each unit	Distinctive number of units	Income in respect of units
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**SCHEDULE - V**

(Details of the withdrawal made from National Savings Scheme)

Particulars of the Post Office where the account under the National Savings Scheme is maintained and the account number	Date on which the account was opened (dd/mm/yyyy)	The amount of withdrawal from the account

\* \_\_\_\_\_  
*Signature of the Declarant***Declaration / Verification**

\*I/ We \_\_\_\_\_ do hereby declare that I am resident in India within the meaning of section 6 of the Income-tax Act, 1961. I also, hereby declare that to the best of my knowledge and belief what is stated above is correct, complete and is truly stated and that the incomes referred to in this form are not includible in the total income of any other person u/s 60 to 64 of the Income-tax Act, 1961. I further, declare that the tax my estimated total income, including \*income / incomes referred to in column 21 computed in accordance with the provisions of the Income-tax Act, 1961, for the previous year ending on 31.03.20 relevant to the relevant to the assessment year 20 -    will be nil.

Place : \_\_\_\_\_

Date : \_\_\_\_\_

\* \_\_\_\_\_  
*Signature of the Declarant***PART - II**

[For use by the person to whom the declaration is furnished]

1] Name of the person responsible for paying the income referred to in Column 21 of Part I :	2] PAN of the person indicated in Column 1 of Part II
3] Complete Address :	4] TAN of the person indicated in Column 1 of Part II :
5] Email :	6] Telephone / Mobile No :
7] Status :	8] Date on which Declaration is Furnished (dd/mm/yyyy) :
9] Period in respect of which the dividend has been declared or the income has been paid / credited :	10] Amount of income paid:
11] Date on which the income has been paid / credited (dd/mm/yyyy) :	12] Date of declaration, distribution or payment of dividend/ withdrawal under the National Savings Scheme(dd/mm/yyyy) :
13] Account Number of National Saving Scheme from which withdrawal has been made :	

Forwarded to the Chief Commissioner or Commissioner of Income-tax \_\_\_\_\_

Place : \_\_\_\_\_

Date : \_\_\_\_\_

\_\_\_\_\_  
*Signature of the person responsible for paying the income referred to in Column 21 of Part I***Notes:**

- The declaration should be furnished in duplicate.
- \* Delete whichever is not applicable.
- Before signing the verification, the declarant should satisfy himself that the information furnished in the declaration is true, correct and complete in all respects.

Any person making a false statement in the declaration shall be liable to prosecution under section 277 of the Income Tax Act, 1961 and on conviction be punishable –

- In a case where tax sought to be evaded exceeds twenty five lakh rupees, with rigorous imprisonment which shall not be less than six months but which may extend to seven years and with fine ;
- In any other case, with rigorous imprisonment which shall not be less than three months but which may extend to two years and with fine.

The person responsible for paying the income referred to in column 21 of Part I shall not accept the declaration where the amount of income of the nature referred to in section 197A(1C) or the aggregate of the amounts of such income credited or paid or likely to be credited or paid during the previous year in which such income is to be included exceeds the maximum amount which is not chargeable to tax and deduction(s) under Chapter VI A, if any, for which the declarant is eligible.

**INCOME TAX ACT, 1961**  
**RULE 8, FOURTH SCHEDULE**  
**PART A: RECOGNISED PROVIDENT FUNDS**

**B. Exclusion from total income of accumulated balance.**—The accumulated balance due and becoming payable to an employee participating in a recognised provident fund shall be excluded from the computation of his total income:

(i) if he has rendered continuous service with his employer for a period of five years or more; or

(ii) if, though he has not rendered such continuous service, the service has been terminated by reason of the employee's ill-health, or by the cessation or discontinuance of the employer's business or other cause beyond the control of the employee; or

(iii) if, on the cessation of his employment, the employee obtains employment with any other employer, to the extent the accumulated balance due and becoming payable to him is transferred to his individual account in any recognised provident fund maintained by such other employer.

**Explanation.**—Where the accumulated balance due and becoming payable to an employee participating in a recognised provident fund maintained by his employer includes any amount transferred from his individual account in any other recognised provident fund or funds maintained by his former employer or employers, then, in computing the period of continuous service for the purposes of clause (i) or clause (ii) the period or periods for which such employee rendered continuous service under his former employer or employers shall be included.

भविष्य निधि योजना, 1952 में निकासी पर टी.डी.एस. के संबंध में उपबंध

फार्म संख्या 19

निम्नलिखित मामलों में कोई टी.डी.एस. नहीं :-

- एक भविष्य निधि खाते में दूसरे भविष्य निधि खाते में भविष्य निधि का अंतरण
- सदस्य की अस्वस्थता, नियोक्ता द्वारा काम बंद करने, प्रोजेक्ट समाप्त होने अथवा अन्य कोई कारण जो सदस्य के नियंत्रण में नहीं है के कारण सेवा समाप्त होने पर
- यदि कर्मचारी पांच वर्ष की लगातार सेवा, जिसमें पूर्व नियोक्ता की सेवा भी सम्मिलित है, के पश्चात् भविष्य निधि की निकासी करता है।
- यदि भविष्य निधि भुगतान 30000 से कम है परंतु सदस्य ने पांच वर्ष से कम सेवा की है।
- यदि सदस्य 30000/- रूपए अथवा इससे अधिक राशि की निकासी करता है एवं उसकी सेवा 5 वर्ष से कम है परंतु वह फार्म 15सी/15 एच अपने पैर के साथ प्रस्तुत करता है।

निम्नलिखित मामलों में टी.डी.एस. काटा जाएगा :-

- यदि कर्मचारी 30000 अथवा इससे अधिक राशि की निकासी करता है, एवं उसकी सेवा 5 वर्ष से कम है, तो
  - (क) 10% की दर से टी.डी.एस. काटा जाएगा यदि फार्म 15सी/15 एच प्रस्तुत नहीं किया गया है बशर्ते पैर प्रस्तुत किया गया है।
  - (ख) टी.डी.एस. अधिकतम सीमांत दर (34.608%) से काटा जाएगा यदि कर्मचारी पैर प्रस्तुत करने में असफल रहता है।

टिप्पणियां :

1. टी.डी.एस. की कटौति भुगतान के समय होगी।
2. टी.डी.एस. आयकर अधिनियम की धारा 192ए के अंतर्गत काटा जाएगा।
3. फार्म नं. 15 एच वरिष्ठ नागरिकों (60 वर्ष एवं अधिक) के लिए है एवं फार्म नं. 15 जी ऐसे व्यक्तियों के लिए जिनकी आय कर योग्य नहीं है। फार्म 15 जी एवं फार्म 15 एच स्व घोषणाएं हैं अतः इन्हें दो प्रतियां में स्वीकार किया जाए।
4. सदस्य फार्म 15 जी / 15 एच एवं फार्म 19 में भी पैर सख्या अवश्य दें।
5. फार्म 15 जी एवं फार्म 15 एच को स्वीकार न किया जाए यदि निकासी की राशि क्रमशः 2,50,000/- रु. एवं 3,00,000/- रूपए से अधिक हो।