

**F.No.370142/33/2016-TPL(Part)
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes
(TPL Division)**

Dated: 31st of March, 2017

**Clarifications on the Taxation and Investment Regime for Pradhan Mantri Garib
Kalyan Yojana, 2016**

The Taxation and Investment Regime for Pradhan Mantri Garib Kalyan Yojana, 2016 (hereinafter 'the Scheme') has commenced on 17.12.2016 and is open for declarations upto 31.03.2017.

2. Representations have been received from various stakeholders regarding difficulties in uploading of declaration in Form No.1 under the Scheme. Instances have been communicated wherein despite making payment of tax, surcharge, penalty and deposit under the Scheme, Challan Identification Number / deposit reference number with respect to the payment of tax, surcharge, penalty and deposit under the Scheme has not been provided by the banks. Consequently, the assesseees are unable to upload Form No.1.

3. Considering the rush in banks during last days of financial year, which also happens to be the last date of filing declaration under the Scheme, CBDT has decided that if an assessee has made payment of tax, surcharge, penalty and deposit under the Scheme, in the banks by the closing hours of 31st March, 2017, he shall be allowed to file declaration in Form No.1 under the Scheme by the 10th of April, 2017.

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

Copy to:-

1. PS to FM/ OSD to FM/ OSD to MoS(R).
2. PS to Secretary (Revenue).
3. The Chairman, Members and all other officers in CBDT of the rank of Under Secretary and above.
4. All Pr. Chief Commissioners/ Pr. Director General of Income-tax – with a request to circulate amongst all officers in their regions/ charges.
5. Pr. DGIT (Systems)/ Pr. DGIT (Vigilance)/ Pr. DGIT (Admn.)/ Pr. DG (NADT)/ Pr. DGIT (L&R).
6. CIT (M&TP), CBDT.
7. Web manager for posting on the departmental website.