

**[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART-II,  
SECTION. 3, SUB-SECTION (ii)]  
GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE  
(CENTRAL BOARD OF DIRECT TAXES)**

**NOTIFICATION  
INCOME-TAX**

**New Delhi, the 19 th January , 2015**

**S.O.** 180 (E). – In exercise of the powers conferred by section 295 read with sub-section (4) of section 115 UA of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:-

1. (1) These rules may be called the Income-tax (1 st Amendment) Rules, 2015.

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

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

(A) after rule 12C the following rule shall be inserted, namely:-

***“Statement under sub-section (4) of section 115UA.***

**12CA.** (1) The statement of income distributed by a business trust to its unit holder shall be furnished to the Principal Commissioner or the Commissioner of Income-tax within whose jurisdiction the principal office of the business trust is situated, by the 30th November of the financial year following the previous year during which such income is distributed,:

**Provided** that the statement of income distributed shall also be furnished to the unit holder by the 30<sup>th</sup> June of the financial year following the previous year during which the income is distributed.

(2) The statement of income distributed shall be furnished under sub-section (4) of section 115UA by the business trust to -

(i) the Principal Commissioner or the Commissioner of Income-tax referred to in sub-rule (1), in Form No. 64A, duly verified by an accountant in the manner indicated therein and shall be furnished electronically under digital signature;

(ii) the unit holder in Form No. 64B, duly verified by the person distributing the income on behalf of the business trust in the manner indicated therein.

(3) The Director General of Income-tax (Systems) shall specify the procedure for filing of Form No. 64A and shall also be responsible for evolving and implementing appropriate security, archival and retrieval policies in relation to the statements so furnished.”;

(B) in the Appendix II, after the Form No. 64, the following Forms shall be inserted, namely:--

**“FORM NO. 64A**  
[See rule 12CA(2)(i)]

**Statement of income distributed by a business trust  
to be furnished under section 115UA of the Income-tax Act, 1961**

1. Name of the business trust
2. Address of the registered office
3. Permanent Account Number
4. Previous year ending
5. Name and address of the trustees of the business trust
6. Date of registration of the business trust with SEBI
  - (i) under the Securities and Exchange Board of India (Real Estate Investment Trusts) Regulations, 2014
  - (ii) under the Securities and Exchange Board of India (Infrastructure Investment Trusts) Regulations, 2014
7. Whether the units of the business trust are listed on any recognised stock exchange at any time during previous year Yes/No
8. Aggregate income of the Business trust from all sources (9+11+13)
9. Income by way of interest referred to in section 10 (23FC)
10. Proportion of (9 to 8)

11. Income by way of Dividend referred to in section 115-0

12. Proportion of (11 to 8)

13. Income other than that referred to in 9 and 11

14. Proportion of (13 to 8)

15. Details of persons being unit holders , referred to in sub-section (1) of section 115UA

to whom the income is distributed , in the following format :—

S. No.	Name(s)	Address(es)	PAN	Total amount distributed	Amount of income in the nature of interest referred to in section 10(23FC) [Column 5 × Sl. No.10]	Amount of income in the nature of Dividend referred to in section 115-O [Column 5 × Sl. No.12]	Amount of other income [Column 5 × Sl. No.14]
1	2	3	4	5	6	7	8

Enclose a copy of the certificate of registration under the Securities and Exchange Board of India Act, 1992, (15 of 1992).

Enclose a copy of the trust deed registered under the provisions of the Registration Act, 1908, (16 of 1908).

Enclose audited accounts including balance sheet, annual report, if any, with certified copies of income and appropriation towards distribution of income.

I,-----  
(Name in full and in block letters) son/daughter/wife of  
-----

do hereby solemnly declare that to the best of my knowledge and belief what is stated above and in the Annexure(s), including the documents accompanying such Annexure(s), is correct and complete. I further declare that I am furnishing such statement in my capacity as----- (designation) and that I am competent to furnish this statement and verify it.

Verified today the \_\_\_\_\_ day of \_\_\_\_\_.

Place

Signature \_\_\_\_

\_\_\_\_\_

#### Verification

I/We\* \_\_\_\_\_  
have examined the books of account and other documents showing the particulars of income earned and the income distributed to the unit holders by the \_\_\_\_\_  
(name of the Business trust) for the previous year ending \_\_\_\_\_.

2. I/We declare that the above particulars are true and correct to the best of my/our knowledge and belief.

(Signature with name of the Accountant)

Place

Date

**Notes:**

1. "Accountant" means the accountant as defined in the *Explanation* to sub-section (2) of section 288 of the Income-tax Act, 1961.
2. \* Strike out whichever is not applicable."

**FORM NO. 64B**

[See rule 12CA (2)(ii)]

**Statement of income distributed by a business trust  
to be provided to the unit holder under section 115UA of the Income-tax Act, 1961**

1. Name of the unit holder
2. Address of the unit holder
3. Permanent Account Number of the unit holder
4. Previous year ending
5. Name and address of the business trust
6. Permanent Account Number of the business trust
7. Details of the income distributed by the business trust to the unit holder, during the previous year, in the following format :—

S. No.	Amount distributed	Date of distribution	Amount of income in the nature of interest referred to in section 10(23FC)	Amount of income in the nature of Dividend referred to in section 115-O	Amount of other income
1	2	3	4	5	6

I, \_\_\_\_\_  
(Name in full and in block)

\_\_\_\_\_ (son/daughter/wife of) do hereby solemnly declare that to the best of my knowledge and belief what is stated above and in the Annexure(s), including the documents accompanying such Annexure(s), is correct and complete. I further declare that I am furnishing such statement in my capacity as \_\_\_\_\_ (designation) and that I am competent to furnish this statement and verify it.

Verified today the \_\_\_\_\_ day of \_\_\_\_\_.

Place " " .

Signature \_\_\_\_\_

**[Notification No. 03 /2015/F.No.142/10/2014-TPL]**

(Ashish Kumar)  
Director (Tax Policy and Legislation)

Note. - The principal rules were published in the Gazette of India Part II, section 3, sub-section (ii) ,vide notification number S.O. 969, dated the 26<sup>th</sup> March, 1962 and were last amended by the Income-tax ( 14 th Amendment) Rules, vide notification S.O. No. 3169 (E) dated 12/12/2014.

