

PART-B

DETAILS OF EQUALISATION LEVY DEDUCTED AND PAID TO THE CREDIT OF THE CENTRAL GOVERNMENT

Sl. No.	Name of the non-resident providing specified service	Address of the non-resident referred to in column 2	PAN if available of non-resident referred to column 2	Amount of consideration for specified services paid/ credited	Date of payment/credit of amount of consideration for specified services	Equalisation levy	Interest	Penalty	BSR Code	Challan Sl. No.	Date on which amount deposited
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

VERIFICATION

I, _____ (full name in block letters), son*/ daughter of _____ having permanent account number _____ solemnly declare that to the best of my knowledge and belief the information given in this statement is correct and complete and in accordance with provisions of Chapter VIII of the Finance Act, 2016 and Equalisation Levy Rules, 2016.

I further declare that I am making this statement in my capacity as _____ and I am competent to make this statement and verify it.

Date _____

Place _____

(Name and Signature)

Notes:

1. *Delete whichever is not applicable.
2. Assessee means a resident and carrying on business or profession or a non-resident having a permanent establishment in India, who is required to deduct the equalisation levy from the amount paid or payable to a non-resident in respect of specified service (section 166 of the Chapter VIII of the Finance Act, 2016).
3. This Form is to be furnished and verified by-
 - (i) In case of an Individual or HUF, the person authorised to verify the return of income under section 140 of the Income-tax Act, 1961;
 - (ii) In case of company, Managing Director or Director or Principal Officer;
 - (iii) In any other case; Principal Officer.

FORM NO. 2
[See rule 7 of Equalisation levy Rules, 2016]
Notice of demand under Chapter VIII of the Finance Act, 2016

EL - 2

To

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.....

Status.....
PAN.....

1. This is to give you notice that for the financial year a sum of Rs., details of which are given on the reverse, has been determined to be payable by you.
2. The amount should be paid to the Manager, authorised Bank or State Bank of India or Reserve Bank of India at within thirty days of the service of this notice. The previous approval of the Additional/ Joint Commissioner of Income-tax has been obtained for allowing a period of less than 30 days for the payment of the above sum. A challan is enclosed for the purpose of payment.
3. If you do not pay the amount within the period specified above, you shall be liable to pay simple interest at one per cent for every month or part of a month from the date commencing after the end of the period aforesaid in accordance with section 220(2) of the Income-tax Act, 1961 read with section 178 of the Finance Act, 2016.
4. If you do not pay the amount of the tax within the period specified above, penalty (which may be as much as the amount of levy in arrear) may be imposed upon you after giving you a reasonable opportunity of being heard in accordance with section 221 of the Income-tax Act, 1961 read with section 178 of the Finance Act, 2016.
5. If you do not pay the amount within the period specified above, proceedings for the recovery thereof will be taken in accordance with sections 222, 227, 229 and 232 of the Income-tax Act, 1961 read with section 178 of the Finance Act, 2016.
6. If you intend to appeal against the penalty, you may present an appeal under section 174 of the Finance Act, 2016, to the Commissioner of Income-tax (Appeals) within thirty days of the receipt of this notice, in Form No. 3 as prescribed in rule 8, duly stamped and verified as laid down in that form.
7. The amount has become due as a result of the order of the Commissioner of Income-tax (Appeals) under section 174 of the Finance Act, 2016. If you intend to appeal against the aforesaid order, you may present an appeal under section 175 of the said Act to the Income-tax Appellate Tribunal within sixty days of the receipt of that order, in Form No. 4, as prescribed in rule 9, duly stamped and verified as laid down in that form.

Place

Date.....

.....
Assessing Officer

.....
Address

Notes:

1. Delete inappropriate paragraphs and words.
2. If you wish to pay the amount by cheque, the cheque shall be drawn in favour of the Manager, authorised Bank or State Bank of India or Reserve Bank of India.
3. If you intend to seek extension of time for payment of the amount or propose to make the payment by installments, the application for such extension or as the case may be, permission to pay by installments, shall be made to the Assessing Officer before the expiry of the period specified in paragraph 2. Any request received after the expiry of the said period will not be entertained in view of the specific provisions of section 220(3) of the Income-tax Act, 1961.

FORM NO. 3

[See rule of 8 Equalisation levy Rules, 2016]

Appeal to the Commissioner of Income-tax (Appeals)**Designation of the Commissioner (Appeals)**

EL - 3

*No.....of

1.	Name and address of the appellant			
2.	Permanent Account Number			
3.	Financial year in connection with which the appeal is preferred			
4.	Assessing Officer passing the order appealed against			
5.	Details of order appealed against			
	(a)	Section and sub-section of Chapter VIII of the Finance Act, 2016, under which the order appealed against was passed		
	(b)	Date of order		
	(c)	Date of service of the notice of demand		
6.	Whether a statement has been filed for the financial year in connection with which the appeal is preferred			Yes/No
6.1	If reply to 6 is yes, date of filing of statement			
6.2	whether equalization levy deducted on specified services has been paid			Yes/No
6.3	If reply to 6.2 is yes, then enter details			
7.	**Whether an appeal in relation to any other financial year is pending in the case of the appellant with any Commissioner (Appeals)			
7.1	If reply to 7 is yes, then give following details: -			Yes/No
	(a)	Commissioner (Appeals), with whom the appeal is pending;		
	(b)	Appeal No. and date of filing of appeal;		
	(c)	Financial year in connection with which the appeal has been preferred;		
	(d)	Assessing Officer passing the order appealed against;		
	(e)	Section and sub-section of Chapter VIII of the Finance Act, 2016, under which the Assessing Officer passed the order appealed against;		
	(f)	the date of such order		
8.	Statement of facts			
8.1	Facts of case in brief (not exceeding 1000 words)			
8.2	List of documentary evidence relied upon			
9.	Grounds of Appeal			
10.	Address to which notices may be sent to the appellant			

Form of Verification

I,, the appellant, do hereby declare that what is stated above is true to the best of my information and belief.

Verified today the day of

Place

Date

.....
Signature

Notes:

1. The form of appeal shall be verified by a person who is authorised to verify the statement of specified services in Form No. 1.
2. *These particulars will be filled in the office of the Commissioner (Appeals).
3. **If appeals are pending in relation to more than one financial year, separate particulars in respect of each financial year may be given.
4. The memorandum of appeal shall be accompanied by a fee of one thousand rupees.
5. The fee should be credited in a branch of the authorised Bank or a branch of the State Bank of India or a branch of the Reserve Bank of India after obtaining a challan from the Assessing Officer.

FORM NO. 4

[See rule 9 of Equalisation levy Rules, 2016]
Form of appeal to the Appellate Tribunal

EL - 4

In the Income-tax Appellate Tribunal
*Appeal No of

APPELLANT

Versus

RESPONDENT

1.	The State in which the order was made	:	
2.	Section of Chapter VIII of the Finance Act, 2016 under which the order appealed against was passed	:	
3.	The Commissioner (Appeals) passing the order appealed against	:	
4.	Financial year in connection with which the appeal is preferred	:	
5.	Total amount of consideration for specified services paid/credited by the assessee for the financial year referred to in item 4	:	
6.	Total amount of penalty levied by the Assessing Officer for the financial year referred to in item 4	:	
7.	The Assessing Officer passing the original order	:	
8.	Section of Chapter VIII of the Finance Act, 2016 under which the Assessing Officer passed the order	:	
9.	Date of communication of the order appealed against	:	
10.	Address to which notices may be sent to the appellant	:	
11.	Address to which notices may be sent to the respondent	:	
12.	Relief claimed in appeal	:	

GROUND OFS OF APPEAL

- 1. _____
- 2. _____
- 3. _____
- 4.etc. _____

.....
Signed
(Authorised representative, if any)

.....
Signed
(Appellant)

Verification

I,, the appellant, do hereby declare that what is stated above is true to the best of my information and belief.

Verified today the day of
Place

.....
Signed

Notes:

- The memorandum of appeal shall be in triplicate accompanied by two copies (at least one of which should be a certified copy) of the order appealed against, two copies of the relevant order of the Assessing Officer, two copies of the grounds of appeal before the first appellate authority, two copies of the statement of facts, if any, filed before the said appellate authority.
- The memorandum of appeal by an assessee under sub-section (1) of section 175 of Chapter VIII of Finance Act, 2016 shall be accompanied by a fee of one thousand rupees.
- The fee shall be credited in a branch of the authorised Bank or a branch of the State Bank of India or a branch of the Reserve Bank of India after obtaining a challan and the triplicate challan shall be sent to the Appellate Tribunal with a memorandum of appeal. The Appellate Tribunal shall not accept cheques, drafts, hundies or other negotiable instruments.
- The memorandum of appeal shall be written in English or, if the appeal is filed in a Bench located in any such State as is for the time being notified by the President of the Appellate Tribunal for the purposes of rule 5A of the Income -tax (Appellate Tribunal) Rules, 1963, then, at the option of the appellant, in Hindi, and shall set forth, concisely and under distinct heads, the grounds of appeal without any argument or narrative and such grounds shall be numbered consecutively.
- *The number and year of appeal will be filled in the office of the Appellate Tribunal.
- Delete the inapplicable columns.
- If the space provided is found insufficient, separate enclosures may be used for the purpose.

* NOTES

1. Please note that quoting false PAN may attract a penalty of Rs. 10,000/- as per section 272BB of Income-tax Act, 1961.
2. Tax payers may please draw/issue Cheque/DDs towards payment of income-tax as under:
Pay _____ (Name of the Bank where the Challan is being deposited)
A/c Income-tax
3. Deductor means a resident and carrying on business or profession or a non-resident having a permanent establishment in India, who is required to deduct the equalisation levy from the amount paid or payable to a non-resident in respect of specified service (section 166 of the Chapter VIII of the Finance Act,2016).

KINDLY ENSURE THAT THE BANK'S ACKNOWLEDGEMENT CONTAINS THE FOLLOWING:-

1. 7 DIGIT BSR CODE OF THE BANK BRANCH
2. DATE OF DEPOSIT OF CHALLAN (DD MM YY)
3. CHALLAN SERIAL NUMBER

THESE WILL HAVE TO BE QUOTED IN YOUR STATEMENT OF SPECIFIED SERVICES.