

**F.No.275/29/2018-IT(B)**  
Government of India/ भारत सरकार  
Ministry of Finance/ वित्त मंत्रालय  
Department of Revenue/(राजस्व विभाग)  
Central Board of Direct Taxes/(केन्द्रीय प्रत्यक्ष कर बोर्ड)  
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North Block, New Delhi.  
Dated 24<sup>th</sup> December, 2018

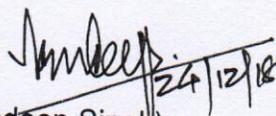
**Order under section 119(1) of Income-tax Act, 1961**

**Subject: Exception from online filing of application under section 197 and 206C (9) in the cases of NRIs and resident applicants.**

Vide Notification No. 74/2018 dated 25.10.2018, rule 28 of the Income-tax Rules was amended to prescribe electronic filing of application for lower deduction or no deduction under section 197 using digital signature or EVC. Similar changes were also made in rule 37G to prescribe electronic filing of application under section 206C (9) for lower or nil rate of tax collection at source (TCS). The functionality for online filing has since been made available by CPC-TDS through TRACES portal. Form No. 13 is the common form for application under section 197 and 206C (9).

2. For proper administration of the provisions of section 197 and 206C (9) and to remove genuine hardship being faced by certain applicants in filing online application in Form No. 13, the Board by virtue of the powers conferred under section 119(1) of the Income-tax Act hereby-

- (i) Allows non-resident Indians (NRIs), who are not able to register themselves on TRACES, to file manual application in Form No. 13 before the TDS officer or in ASK Centers till 31.03.2019.
- (ii) Allows resident applicants to file manual application in Form No. 13 before the TDS officer or in ASK Centers till 31.12.2018.

  
(Sandeep Singh)  
24/12/18

Under Secretary to the Government of India

Copy to:

1. Chairman and all Members of CBDT.
2. All Principal Chief Commissioners and Directors General of Income Tax
3. All Chief Commissioners of Income Tax (TDS) and (Intl. Tax)
4. All Commissioners of Income Tax (TDS) and (Intl. Tax. & TP)
5. Commissioner of Income Tax (CPC-TDS)
6. Web Managers of [incometaxindia.gov.in](http://incometaxindia.gov.in) and [irsofficersonline.gov.in](http://irsofficersonline.gov.in) for uploading on their respective portals. [itatonline.org](http://itatonline.org)