

**F.No.142/8/2016-TPL
Government of India
Ministry of Finance
Department of Revenue
(Central Board of Direct Taxes)**

New Delhi, the 28th September, 2016

To,

All The Principal Chief Commissioners of Income-tax

Sub.: The Income Declaration Scheme, 2016 - reg.

The Income Declaration Scheme, 2016 (the Scheme) has come into effect from 1st June, 2016 and is open for declarations upto 30.09.2016. During the video conference held on 24.09.2016, concern was raised by field authorities that there can be few cases where the assessee may not have PAN but would like to file declaration under the Scheme towards the date of closure of the Scheme. In such cases, the assessee may not get PAN by the date of closure of the Scheme i.e. 30.09.2016

2. The issue has been examined. It has been decided that in such cases a declaration under the Scheme can be filed manually before the jurisdictional Pr.Commissioner/Commissioner by quoting the date and acknowledgment number of PAN application form. The Pr.Commissioners/Commissioners are directed to accept such declarations.

3. However, the jurisdictional Pr.Commissioner/Commissioner shall issue Form-2 only after the allotment of PAN to the declarant. The time limit provided for issuance of Form-2 under sub-rule (3) of rule 4 of the Income Declaration Scheme Rules, 2016 in such cases shall apply from the date on which PAN has been allotted to the declarant. In case, PAN allotment could not be made due to non-compliance/non-furnishing of documents by the declarant, the declaration shall be treated as invalid.

4. This instruction may be brought to the notice of all the officers concerned and other stakeholders.

5. Hindi version of the instruction will follow.

**(Dr. T.S. Mapwal)
Under Secretary (TPL-IV)**

Copy to:

1. The Chairperson, Members and all other officers in CBDT of the rank of Joint Secretary and above.
2. Web manager for posting on the departmental website.
3. Data base cell for posting on IRS officers website.
4. ITCC (3 copies)
5. Official language section for Hindi translation.