

**GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE  
LOK SABHA  
UNSTARRED QUESTION No. 3018  
TO BE ANSWERED ON FRIDAY, THE 5<sup>TH</sup> JANUARY, 2018  
15, PAUSHA, 1939 (SAKA)**

**RULE 39A OF INCOME TAX RULES**

**3018: DR. KIRIT SOMAIYA:**

Will the Minister of **FINANCE** be pleased to state:

- (a) whether Government has received representations from Chartered Accountants Association, People's representative in connection with dropping of Rule 39A of the Income Tax Rules, 1962;
- (b) if so, the details thereof; and
- (c) the action taken by the Government in this regard so far?

**ANSWER**

**MINISTER OF STATE IN THE MINISTRY OF FINANCE  
(SHRI SHIV PRATAP SHUKLA)**

(a)&(b) Rule 39A was proposed to be introduced in the Income-tax Rules, 1962 with a view to create a mechanism for self-reporting of estimates of current income, tax payments and advance tax liability by certain taxpayers on voluntary compliance basis. Accordingly, the draft Rule 39A along with Form No.28AA was placed in public domain for inviting comments from stakeholders and general public. In this context, the Government has received representations from stakeholders, which *inter alia* include proposal to drop the introduction of rule 39A.

(c) The representations received from stakeholders and general public are under examination.

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