Page No. 2 (Reprint of Fourth Edition)

Major Head: 0020-Corporation Tax

Minor Head: 101- Income Tax on Companies (1)

Insert the following sub-head after the existing footnote 1 (xxxi) Collection at Source under Section 206-C of Income Tax Act, 1961 from Contractors or lincensee or lease relating to Mining and Quarrying inserted vide correction slip No. 601 dated 13.12.2006

(xxxii) Collection at Source on transfer of certain immovable property other than agricultural land under Section 194-IA of Income Tax Act, 1961.

(Effective from 2013-14) (Authority T-14018/3/2012/Codes/Pt.)

(R. P. Singh)

Sr. Accounts Officer (Code)

Page No. 4 (Reprint of Fourth Edition)

Major Head: 0021-Taxes on income Other than Corporation Tax

Minor Head: 102- Income Tax on other than Union Emoluments including pensions (2)

Insert the following sub-head after the existing footnote 2 (xxxvii) Collection at Source under Section 206-C of Income Tax Act, 1961 from Contractors or lincensee or lease relating to Mining and Quarrying inserted vide correction slip No. 602 dated 13.12.2006

(xxxviii) Collection at Source on transfer of certain immovable property other than agricultural land under Section 194-IA of Income Tax Act, 1961.

(Effective from 2013-14) (Authority T-14018/3/2012/Codes/Pt.)

(R. P. Singh)

Sr. Accounts Officer (Codes)

Page No. 2 (Reprint of Fourth Edition)

Major Head: 0020 - Corporation Tax

Minor Head: 101 –Income Tax on Companies (1)

Insert the following Sub-heads after existing footnote 1 (xxxi) Collection at Source under Section 206-C of Income Tax Act, 1961 from Contractors or lincensee or lease relating to Mining and Quarrying inserted vide correction slip No. 601 dated 13.12.2006

(xxxiii) Income by way of interest from infrastructure debt fund under Section 194LB of Income Tax Act, 1961.

(xxxiv) Income by way of interest from specified company payable to a non-resident under Section 194LC of Income Tax Act, 1961.

(xxxv) Tax Collected at Source on sale of certain minerals under Section 206C of Income Tax Act, 1961.

(xxxvi) Tax Collected at Source on sale of bullion and jewellery under Section 206C of Income Tax Act, 1961.

(Effective from 2012-13) (Authority T-14018/3/2012/Codes/Pt.)

(R. P. Singh)

Sr. Accounts Officer (Code)

Page No. 4 (Reprint of Fourth Edition)

Major Head: 0021 - Taxes on Income Other than Corporation Tax

Minor Head: 102 –Income Tax on other than Union Emoluments including pensions (2)

Insert the following Sub-heads after existing footnote 2 (xxxvii) Collection at Source under Section 206-C of Income Tax Act, 1961 from Contractors or lincensee or lease relating to Mining and Quarrying inserted vide correction slip No. 602 dated 13.12.2006

(xxxix) Income by way of interest from infrastructure debt fund under Section 194LB of Income Tax Act, 1961.

- (xl) Income by way of interest from specified company payable to a non-resident under Section 194LC of Income Tax Act, 1961.
- (xli) Tax Collected at Source on sale of certain minerals under Section 206C of Income Tax Act, 1961.
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