

Intimation to the Assessing Officer under section 210(5) regarding the notice of
demand under section 156 of the Income-tax Act, 1961, for payment of
advance tax under section 210(3)/210(4) of the Act

Dated

TO

The Assessing Officer,

.....

.....

Sir,

Re: Notice of demand under section 156 of the Income-tax Act, 1961, for
payment of income-tax under section 210(3)/210(4) of the Act in the case
of for assessment year 19 -19

1. The notice of demand under section 156 of the Income-tax Act for payment of
advance tax and the order under section 210(3)/210(4) of the Act, dated
..... has been served on me on (date of service of
notice).

2. I do hereby intimate that the estimate of income and the advance tax payable made by you and contained in the enclosure to Form No. 28, is high because of the following reasons:

- (i) There is an arithmetical error in the computation shown in Form No. 28.
- (ii) In respect of the income assessed for assessment year 19..... - 19 there was a mistake apparent from record within the meaning of section 154 of the Income-tax Act, 1961, for which the application has been filed on /is being filed.
- (iii) There has been loss/no income under the head 'Capital gains' in the current year.
- (iv) There has been no income of the nature referred to in section 2(24)(ix) in the current year.
- (v) Any other reasons (specifying the reasons).

3. The estimate of income for the previous year relevant to the assessment year 19 taking into account the reasons mentioned in para 2 above is as follows:

Estimated 'income subject to advance tax':

- (1) Income from 'salaries'
- (2) Income from capital gains
- (3) Income from house property
- (4) Profits and gains of business or profession

- (a) Profits and gains from business and profession
carried on by me/us:

Name	Address
.....
.....

- (b) Share from firm(s):

Name of the firm	Address	Whether firm has been registered in the last completed assessment	Share of income
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- (c) Income from an association of persons or
body of individuals.

Total: (a)+(b)+(c)

(5) Income from other sources:

(i)	Dividends	.....
(ii)	Interest	.....
(iii)	Other incomes [including income referred to in section 2(24)(ix)]	.....
	Total	.....

Aggregate of sub-items (1) to (5)

Less:

(i)	carried forward losses, etc., eligible for set off	.....
(ii)	deductions admissible under Chapter VI-A	.....

1.	Income subject to advance tax	.....
2.	Estimated net agricultural income	.....
3.	Gross income-tax chargeable on income subject to advance tax	.....
4.	Sums included in income subject to advance tax in respect of which no tax is payable on which a rebate of tax is admissible	.....

- (i) Share of income from an unregistered firm
on which the tax will be paid by the firm
- (ii) Share from an association of persons or body
of individuals on which tax will be paid by the
association or body
- (iii) Interest on income-tax free securities
- (iv) Other items

- Total amount on which tax is not payable and the
proportionate tax on such amount
- 5. Excess of 3 over 4.
- 6. Deduct: Amount of tax deductible under sections
192 to 195 on any income (as computed before
allowing any deduction admissible under the Act) and
which has been taken into account in computing
the income subject to advance tax
- 7. Net amount of income-tax
- 8. Less: Amount on account of estimated double
income-tax relief, if any
- 9. Net amount payable
- 10. Less:
 - (i) tax already paid in the financial year under section 210.

11. Balance payable

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Place

.....

Date

Signature of the person
making the estimate.

Status

Notes

1. The estimate of tax should be signed by a person who is authorised to sign a return of income as provided in section 140 of the Income-tax Act, 1961.
2. In the case of a registered firm, the firm has to submit an estimate of the advance tax payable, if any, by it in accordance with Part III of the First Schedule to the annual Finance Act. The individual partners have also to submit an estimate of the advance tax payable by each including therein the share of income from the registered firm.
3. In the case of an assessee being a Hindu undivided family which has no member whose total income of the previous year is likely to exceed the maximum amount not chargeable to income-tax in his case, please attach declarations to this effect from all members.

4. Item 2 to be filled in only by individuals, Hindu undivided families, unregistered firms, other associations of persons or bodies of individuals, whether incorporated or not, referred to in sub-clause (v) of clause (31) of section 2 of the Income-tax Act, 1961, and artificial juridical persons referred to in sub-clause (via) of the said clause (31).
5. In this Form, 'net agricultural income' shall have the meaning assigned to it in the relevant Finance Act.
6. Details of arithmetical error if any in the order of the Assessing Officer referred to in para 2 of this Form may be annexed.