

**Government of India
Ministry of Finance
Central Board of Direct Taxes
Directorate of Income Tax (Systems)**

Notification No. 2 of 2018

New Delhi, 5th April, 2018

Procedure for registration and submission of Form No. 61 as per Rule 114D of Income-tax Rules, 1962.

Rule 114D of the Income Tax Rules, 1962 (hereunder referred to as the “Rules”) specifies that every person referred to in clauses (a) to (k) of sub-rule (1) of rule 114C; and sub-rule (2) of rule 114C and who is required to get his accounts audited under section 44AB of the Income Tax Act, 1961 (hereunder referred to as the “Act”) who has received any declaration in Form No. 60, in relation to a transaction specified in rule 114B, shall furnish a statement in Form No. 61.

2. As per sub-rule (1)(i) and sub-rule (4) of Rule 114D, the statement in Form No. 61 shall be furnished through online transmission of electronic data to a server designated for this purpose and in accordance with the data structure specified in this regard by the Principal Director General of Income-tax (Systems). The statement shall be furnished:

- (i) Where the declarations are received till 30th September, by the 31st October of that year; and
- (ii) Where the declarations are received till 31st March, by the 30th April of the financial year immediately following the financial year in which the form is received

3. **Modification/ changes in the schema / data structure of Form No. 61:** The values under Statement Type of Form No. 61 have been modified / enhanced. The detailed list of modification / changes in schema / data structure of Form No.61 is attached as **Annexure A**.

4. In exercise of the powers delegated by Central Board of Direct Taxes (‘Board’) under sub-rule (4) of Rule 114D of the Income tax Rules 1962, the Principal Director General of Income-tax (Systems) hereby lays down the following procedure:

- a) Already registered reporting persons/entities on e-filing portal:** The registration details of already registered reporting persons/entities have been migrated from e-filing portal to **Reporting Portal**. The registered users of such reporting persons/entities shall be communicated of their new login credentials through registered e-mail to be used at Reporting Portal. **There is no need of registering again for such persons/entities.**

- b) **New Registration, Generation of Income Tax Department Reporting Entity Identification Number (ITDREIN):**The reporting person/entity is required to get registered with the Income Tax Department by logging in to the e-filing website (<https://incometaxindiaefiling.gov.in/>) with the log in ID used for the purpose of filing the Income Tax Return of the reporting person/entity. The reporting person/entity needs to click on “Reporting Portal” link under “My Account” tab at e-filing portal to access ‘Reporting Portal’ for first time registration. The reporting person/entity will mandatorily be required to enter the details of form type, category and address of reporting person/entity along with details of Principal Officer. On successful submission, the ITDREIN is generated and the Principal Officer will receive a confirmation e-mail on his/her registered e-mail address and SMS at his/her registered mobile number. There will be no option to de-activate ITDREIN, once it is generated.
- c) **Submission of Form No. 61:** Every reporting person/entity is required to submit the Statement in Form No. 61. The prescribed schema, Report Generation and Validation Utility for Form No. 61 and Generic Submission Utility can be downloaded from the Reporting Portal under “Resources” tab. The prepared Statement to be filed is required to be digitally signed by and uploaded at the Reporting Portal or through Generic Submission Utility through the login credentials (PAN and password) of the Principal Officer.
- d) **Submission of correction statement:** In case, the reporting person/entity comes to know or discovers any inaccuracy in the information provided in the statement or the defects have been communicated to the reporting person/entity through Data Quality Report (DQR) after submission of Statement, it is required to remove the defects by submitting a correction statement. The number of “Reports Requiring Correction (RRC)” will be visible against the original statement on Reporting Portal under the ‘Statement Pending for Correction’ tab. The user can download the DQR file from the DQR column under ‘Statements Pending for Correction’ Tab of Reporting Portal, which can then be opened on the Report Generation utility to find and fix the errors. The reporting person/entity needs to rectify all the defects till the number of “Reports Requiring Correction (RRC)” becomes zero within the specified period.
- e) **Deletion of Submitted Reports in a statement:** In case, the reporting person/entity wishes to delete the inadvertently filed reports within a statement, it can choose the statement type as “Deletion Statement” and file all such reports within a single statement to be deleted with exact previously filed values against

within a single statement to be deleted with exact previously filed values against each field. The manner of filing Deletion Statement shall be similar to submission of correction statement.

- f) **Modification/ changes in the schema / data structure of Form No. 61:** The values under Statement Type of Form No. 61 have been modified / enhanced. The detailed list of modification / changes in schema / data structure of the Form No.61 is attached as Annexure A.
- g) **Security, archival and retrieval policies:** The reporting person/entity is required to document and implement appropriate information security policies **and procedures with clearly defined roles** and responsibilities to ensure security of submitted information and related information/documents. The reporting person/entity is also required to document and implement appropriate archival and retrieval policies and procedures with clearly defined roles and responsibilities to ensure that submitted information and related information/documents are available promptly to the competent authorities.
- h) This notification shall come into effect from 09th of April, 2018.



(Harish Kumar)
Pr. DGIT (Systems), CBDT

Enclosure:

Annexure A: Modification / Changes in schema / data structure of Form No. 61

Copy to:

1. PPS to the Chairman and Members, CBDT, North Block, New Delhi.
2. All Pr. Chief Commissioners/ Pr. Director Generals of Income Tax and all Chief Commissioners/ Director Generals of Income Tax – with a request to circulate amongst all officers in their regions/ charges.
3. JS (TPL)-1 &2/ Media coordination and Official spokesperson of CBDT
4. DIT (IT)/ DIT (Audit)/ DIT (Vig.)/ ADG (Systems) 1, 2, 3, 4, 5 / CIT (CPC-TDS)/ DIT (CPC) Bengaluru.
5. ADG (PR, PP&OL) with a request for advertisement campaign for the Notification.
6. TPL and ITA Divisions of CBDT.
7. The Institute of Chartered Accountants of India, IP Estate, New Delhi.
8. Web Manager, "incometaxindia.gov.in" for hosting on the website.
9. Database cell for uploading on www.irsofficeronline.gov.in and in DGIT (S) Corner.
10. ITBA publisher for uploading on ITBA portal.



(Sanjeay Singh)
ADG(Systems)-2 CBDT

Modification / Changes in schema / data structure of Form No. 61

#	Field	Existing Values	Proposed Values
1.	Statement Type (A.2.1)	NB – New Statement containing new information CB – Correction Statement containing corrections for previously submitted information ND – No Data to report	NB – New Statement containing new information CB – Correction Statement containing corrections for previously submitted information DB- Deletion Statement for deletion of previously submitted information ND – No Data to report