

Income-tax Rules, 1962

FORM NO. 60

Form for declaration to be filed by an individual or a person (not being a company or firm) who does not have a permanent account number and who enters into any transaction specified in rule 114B

1	First Name								
	Middle Name								
	Surname								
2	Date of Birth / Incorporation of declarant	D	D	M	M	Y	Y	Y	Y
3	Father's Name (in case of individual)								
	First Name								
	Middle Name								
	Surname								
4	Flat / Room No.	5	Floor No.						
6	Name of premises	7	Block Name / No.						
8	Road / Street / Lane	9	Area / Locality						
10	Town / City	11	District			12	State		
13	Pin code	14	Telephone Number (with STD code)			15	Mobile Number		
16	Amount of transaction (Rs.)								
17	Date of transaction	D	D	M	M	Y	Y	Y	Y
18	In case of transaction in joint names, number of persons involved in the transaction								
19	Mode of transaction: <input type="checkbox"/> Cash <input type="checkbox"/> Cheque <input type="checkbox"/> Card <input type="checkbox"/> Draft / Banker's Cheque <input type="checkbox"/> Online transfer <input type="checkbox"/> Other								
20	Aadhaar Number issued by UIDAI (if available)								

21	If applied for PAN and it is not yet generated enter date of application	D	D	M	M	Y	Y	Y	Y
	PAN acknowledgement number								
22	If PAN not applied, fill estimated total income (including income of spouse, minor child etc. as per section 64 of Income-tax Act, 1961) for the financial year in which the above transaction is held								
	a	Agricultural income (Rs.)							
	b	Other than agricultural income (Rs.)							
23	Details of document being produced in support of identify in Column 1	Document identification number	Name and address of the authority issuing the document						
24	Details of document being produced in support of address in Columns 4 to 13	Document identification number	Name and address of the authority issuing the document						

Verification

I, _____ do hereby declare that what is stated above is true to the best of my knowledge and belief. I further declare that I do not have a Permanent Account Number and my / our estimated total income (including income of spouse, minor child etc. as per section 64 of Income-tax Act, 1961) computed in accordance with the provisions of Income-tax Act, 1961 for the financial year in which the above transaction is held will be less than maximum amount not chargeable to tax.

Verified today, the _____ day of _____ 20____

Place: _____

(Signature of declarant)

Note:

1. Before signing the declaration, the declarant should satisfy himself that the information furnished in this form is true, correct and complete in all respects. Any person making a false statement in the declaration shall be liable to prosecution under section 277 of the Income-tax Act, 1961 and on conviction be punishable,

- (i) in a case where tax sought to be evaded exceeds twenty-five lakh rupees, with rigorous imprisonment which shall not be less than six months but which may extend to seven years and with fine;
- (ii) in any other case, with rigorous imprisonment which shall not be less than three months but which may extend to two years and with fine.

2. The person accepting the declaration shall not accept the declaration where the amount of income of the nature referred to in item 22b exceeds the maximum amount which is not chargeable to tax, unless PAN is applied for and column 21 is duly filled.

In case of a transaction in the name of a Minor, any of the above mentioned documents as proof of Identity and Address of any of parents / guardians of such minor shall be deemed to be the proof of identity and address for the minor declarant, and the declaration should be signed by the parent / guardian.

3. For HUF any document in the name of Karta of HUF is required.

4. In case the transaction is in the name of more than one person the total number of persons should be mentioned in Sl. No. 18 and the total amount of transaction is to be filled in Sl. No. 16. In case the estimated total income in column 22b exceeds the maximum amount not chargeable to tax the person should apply for PAN, fill out item 21 and furnish proof of submission of application.