

**INCOME TAX RULES, 1962**  
**<sup>1</sup>FORM NO. 61A**

[See rule 114E]

**<sup>2</sup>[Annual Information Return or Statement of Financial Transactions] under section 285BA of the Income-tax Act, 1961**

PART A

Please see the instructions and fill up relevant columns

1. Name of the person (in block letters)   
(Please leave one blank box between two words)
2. Permanent Account Number (PAN) of the person (see instructions)
3. Folio Number of the person (see instructions)
4. Address (in block letters) (Please leave one blank box between two words)  
4.1 Flat No.  4.2 House/Premises No.  4.3 Floor No.  4.4 Building  Name  
  
4.5 Block/Sector  4.6 Road/Street  4.7 Locality/Colony   
4.8 City  4.9 State Code (Refer to State Code in instructions)  4.10 Pin Code
5. Status  (Individual-I, Company-C, Firm-F, Hindu undivided family-H, Government Office-G, Banks-B, Others-O)
6. Financial Year (transactions relating to which are reported)  -
7. Address of Jurisdictional <sup>3</sup>[Director] of Income-tax (Central Information Branch)
8. Total number of transactions reported in <sup>4</sup>[Annual Information Return or Statement of Financial Transactions] (Part B)
9. Total value of all transactions reported in <sup>5</sup>[Annual Information Return or Statement of Financial Transactions] (Part B) Rs.
10. Medium of <sup>6</sup>[Annual Information Return or Statement of Financial Transactions] (Please strike off inapplicable)-CD/Floppy/DVD/Online

1. Inserted by the IT (Twenty-first Amdt.) Rules, 2005, w.r.e.f. 1-12-2004.
2. Substituted for "Annual Information Return" by the Income-tax (Seventh Amendment) Rules, 2016, w.r.e.f. 1-4-2015.
3. Substituted for "Commissioner" by the IT (Eleventh Amdt.) Rules, 2008, w.e.f. 23-12-2008.
4. Substituted for "Annual Information Return" by the Income-tax (Seventh Amendment) Rules, 2016, w.r.e.f. 1-4-2015.
5. Substituted for "Annual Information Return" by the Income-tax (Seventh Amendment) Rules, 2016, w.r.e.f. 1-4-2015.
6. Substituted for "Annual Information Return" by the Income-tax (Seventh Amendment) Rules, 2016, w.r.e.f. 1-4-2015.



5. Status  (Individual-I, Company-C, Firm-F, Hindu undivided family-H, Government Office-G, Banks-B, Others-O)

6. Financial Year (transactions relating to which are reported)  -

7. Total number of transactions reported in <sup>1</sup>[Annual Information Return or Statement of Financial Transactions]

8. Total value of all transactions reported in <sup>2</sup>[Annual Information Return or Statement of Financial Transactions] (in Rupees)

9. Details of transactions :

Sl. No.	Date of Transaction (DD-MM-YY)	Name of Transacting Party (in block letters) 1. First Name 2. Middle Name 3. Surname (In case of non-individuals, full name be written. Leave one blank box between two words)	PAN of Transacting Party (Refer to Instruction No. 5)	Full Address (in block letters. Leave one blank box between two words) 1. Flat No.; 2. House/Premises No.; 3. Floor No.; 4. Building Name; 5. Block/Sector; 6. Road/Street; 7. Locality/Colony; 8. City; 9. District; 10. State Code; 11. Pin (Refer to State Code in Instructions)	Mode of transaction (Cash-C, Cheque-Q, Card-R, Demand Draft-D, Others-O)	Amount in Rs. (Rounded off to nearest Rupee)	Transaction Code	Address of Office/Branch of person (responsible for furnishing the <sup>3</sup> Annual Information Return) or Statement of Financial Transactions] where transaction took place
	<input type="text"/>	1. <input type="text"/> 2. <input type="text"/> 3. <input type="text"/>	<input type="text"/>	1. <input type="text"/> 2. <input type="text"/> 3. <input type="text"/> 4. <input type="text"/> 5. <input type="text"/> 6. <input type="text"/> 7. <input type="text"/> 8. <input type="text"/> 9. <input type="text"/> 10. <input type="text"/> 11. <input type="text"/>	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	

1. Substituted for "Annual Information Return" by the Income-tax (Seventh Amendment) Rules, 2016, w.r.e.f. **1-4-2015**.

2. Substituted for "Annual Information Return" by the Income-tax (Seventh Amendment) Rules, 2016, w.r.e.f. **1-4-2015**.

3. Substituted for "Annual Information Return" by the Income-tax (Seventh Amendment) Rules, 2016, w.r.e.f. **1-4-2015**.

INSTRUCTIONS FOR FILING <sup>1</sup>[ANNUAL INFORMATION RETURN OR STATEMENT OF FINANCIAL TRANSACTIONS]

1. (i) This <sup>2</sup>[*return or statement*] (Part A and Part B) be furnished on computer-readable media being a floppy (3.5 inch and 1.44 MB) or CD-ROM (650 MB or higher capacity) or Digital Video Disc, along with Part A thereof on paper.  
(ii) In case the <sup>3</sup>[*return or statement*] filed is in a compressed format, it should be compressed using Winzip 8.1 or ZipltFast 3.0 compression utility only.  
(iii) The <sup>4</sup>[*return or statement*] be filed in one CD/floppy/DVD and should not span across multiple floppies/CDs/DVDs.
2. Please do not use any abbreviation like Pvt. Ltd., etc.
3. PAN is not required to be given in item No. 2 (Part A) and item No. 2 (Part B) by—
  - (i) Registrar or Sub-Registrar appointed under section 6 of the Registration Act, 1908;
  - (ii) A person being an officer of the Reserve Bank of India, constituted under section 3 of the Reserve Bank of India Act, 1934, who is authorised by the Reserve Bank of India for issue of bonds.
4. A Random Computer Generated Number (Folio Number) shall be allotted after filing of <sup>5</sup>[*Annual Information Return or Statement of Financial Transactions*] for the first time. This number shall be quoted in item No. 3 (Part A) and item No. 3 (Part B) of the <sup>6</sup>[*return or statement*] for subsequent years.
5. Where the transacting party does not have PAN please mention 60 (in case Form No. 60 under rule 114B is received) or 61 (in case Form No. 61 under rule 114C is received) or NR (for Non-Resident) or G (for Central or State Government department or consular office) as the case may be.

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1. Substituted for “Annual Information Return” by the Income-tax (Seventh Amendment) Rules, 2016, w.r.e.f. **1-4-2015**.
2. Substituted for “return” by the Income-tax (Seventh Amendment) Rules, 2016, w.r.e.f. **1-4-2015**.
3. Substituted for “return” by the Income-tax (Seventh Amendment) Rules, 2016, w.r.e.f. **1-4-2015**.
4. Substituted for “return” by the Income-tax (Seventh Amendment) Rules, 2016, w.r.e.f. **1-4-2015**.
5. Substituted for “Annual Information Return” by the Income-tax (Seventh Amendment) Rules, 2016, w.r.e.f. **1-4-2015**.
6. Substituted for “return” by the Income-tax (Seventh Amendment) Rules, 2016, w.r.e.f. **1-4-2015**.

6. State Code

<i>Codes</i>	<i>Name of the State</i>	<i>Codes</i>	<i>Name of the State</i>
01.	ANDAMAN AND NICOBAR ISLANDS	19.	MAHARASHTRA
02.	ANDHRA PRADESH	20.	MANIPUR
03.	ARUNACHAL PRADESH	21.	MEGHALAYA
04.	ASSAM	22.	MIZORAM
05.	BIHAR	23.	NAGALAND
06.	CHANDIGARH	24.	ORISSA
07.	DADRA AND NAGAR HAVELI	25.	PONDICHERRY
08.	DAMAN AND DIU	26.	PUNJAB
09.	DELHI	27.	RAJASTHAN
10.	GOA	28.	SIKKIM
11.	GUJARAT	29.	TAMIL NADU
12.	HARYANA	30.	TRIPURA
13.	HIMACHAL PRADESH	31.	UTTAR PRADESH
14.	JAMMU AND KASHMIR	32.	WEST BENGAL
15.	KARNATAKA	33.	CHHATTISGARH
16.	KERALA	34.	UTTARANCHAL
17.	LAKSHADWEEP	35.	JHARKHAND
18.	MADHYA PRADESH		

7. Codes in respect of transactions to be reported

<i>Sl. No.</i>	<i>Transaction</i>	<i>Transaction Code</i>
1.	Cash deposits aggregating to ten lakh rupees or more in a year in any savings account of a person maintained in a banking company to which the Banking Regulation Act, 1949 (10 of 1949), applies (including any bank or banking institution referred to in section 51 of that Act).	001
2.	Payment made by any person against bills raised in respect of a credit card aggregating to two lakh rupees or more in a year.	002
3.	Receipt from any person of an amount of two lakh rupees or more for purchase of units of a Mutual Fund.	003
4.	Receipt from any person of an amount of five lakh rupees or more for acquiring bonds or debentures issued by a company or institution.	004
5.	Receipt from any person of an amount of one lakh rupees or more for acquiring shares issued by a company.	005
6.	Purchase by any person of immovable property valued at thirty lakh rupees or more.	006
7.	Sale by any person of immovable property valued at thirty lakh rupees or more.	007
8.	Receipt from any person of an amount of five lakh rupees or more in a year for investment in bonds issued by Reserve Bank of India.	008

## **ACTION POINTS**

1. This Form is relevant to persons mentioned in Col. 2 of the Table below rule 114E(2).
2. These persons should file an Annual Information Return in this Form. The requirements laid down in this regard in rule 114E should be adhered to while furnishing the return.
3. The return should be furnished to the Jurisdictional Director of Income-tax (Central Information Branch). However, where the Board has authorised an agency to receive this return on behalf of the Jurisdictional Director stated above, the return should be furnished to that agency. The National Securities Depository Ltd. (NSDL), including its front offices called TIN facilitation Centres, has been authorised to act as the 'agency' to receive this return on behalf of the Jurisdictional Director. Their address is : Trade World, 4th Floor, Kamala Mills Compound, Lower Parel, Mumbai - 400 013.
4. The due date for furnishing this return is 31st August immediately following the financial year in which the transaction is registered or recorded.
5. The Director General of Income-tax (Systems) has been appointed as the Annual Information Return - Administrator (*see* sub-rule (7) of rule 114E). His address is : ARA Centre, E-2, Jhandewalan Extension, New Delhi.