

❑ **SECTION 192 OF THE INCOME-TAX ACT, 1961 - DEDUCTION OF TAX AT SOURCE - SALARY - INCOME-TAX DEDUCTION FROM SALARIES DURING FINANCIAL YEAR 2022-23**

CIRCULAR NO. 24/2022 [F. NO. 275/15/2022-IT(B)], DATED 7-12-2022

Reference is invited to Circular No. 4/2022, dated 15-3-2022 whereby the rates of deduction of income-tax from the payment of income under the head "Salaries" under Section 192 of the Income-tax Act, 1961 (hereinafter 'the Act'), during the financial year 2021-22, were intimated. The present Circular contains the rates of deduction of Income-tax from the payment of income chargeable under the head "Salaries" during the financial year 2022-23 and explains certain related provisions of the Act and Income-tax Rules, 1962 (hereinafter the Rules).

❑ **PARTIAL RELAXATION WITH RESPECT TO ELECTRONIC SUBMISSION OF FORM 10F BY SELECT CATEGORY OF TAXPAYERS IN ACCORDANCE WITH DGIT (SYSTEMS) NOTIFICATION NO. 3/2022, DATED 16-7-2022**

CIRCULAR F.NO. DGIT(S)-ADG(S)-3/e-FILING NOTIFICATION/FORMS/2022/9227, DATED 12-12-2022

Reference is invited to Notification No. 3/2022, dated 16th July, 2022 issued by Directorate of Income Tax (Systems) New Delhi in exercise of powers conferred under Rule 131(1)/(2) of the Income-tax Rules mandating, inter alia, furnishing of Form 10F electronically. On consideration of the practical challenge being faced by non-resident (NR) taxpayers not having PAN in making compliance as per the above notification, and with a view to mitigate genuine hardship to such taxpayers, it has been decided by the Competent Authority that such category of Non-resident taxpayers who are not having PAN and not required to have PAN as per relevant provisions of the Income-tax Act, 1961, read with Income-tax Rules, 1962, are exempted from mandatory electronic filing of Form 10F till 31st March, 2023. For the sake of clarity, it is reiterated that such category of taxpayers may make statutory compliance of filing Form 10F till 31st March, 2023 in manual form as was being done prior to issuance of the DGIT (Systems) Notification No. 3 of 2022.

❑ **INSTRUCTION REGARDING STANDARD OPERATING PROCEDURE ON FILING OF APPEALS/SPECIAL LEAVE PETITION (SLPs) BY INCOME TAX DEPARTMENT IN SUPREME COURT AND RELATED MATTERS**

INSTRUCTION NO. 2/2022 [F.NO.279/MISC./M-72/2022-ITJ], DATED 15-12-2022

Several instructions and directions have been issued by the CBDT from time to time emphasizing upon the need for timely filing of appeals/SLPs in the Supreme Court and proper conduct of litigation. However, a number of SLPs are being filed with inordinate delay. In the wake of the Hon'ble Supreme Court's directions to adopt ICT (Information and Communication Technology) initiatives to streamline, monitor and provide seamless integration of all stages in government revenue litigation across the board, a LIMBS Committee and a High-Powered Committee were constituted. The High-Powered Committee has suggested to the board for changes in SLP proposal initiation, timely sending of SLP proposal to DoLA and use of single file instead of initiating fresh files through e-office by different authorities to cut down the delay. The High Powered Committee has advised the Board to work towards a "Zero Delay Regime" in the matter of filing of appeals/SLPs. In view of the above and with a view to ensure filing of appeals/SLPs within the period prescribed, instructions are issued in supersession of all earlier instructions on the subject. The detailed instructions are issued through above circular.