

**An Individual having income not exceeding Rs. 5 lacs from salaries/other sources for A.Y. 2011-12 is not required to file return u/s 139(1)**

**NOTIFICATION NO. 36/2011 [F. NO. 142/09/2011 (TPL)],**

**DATED 23-6-2011**

In exercise of the powers conferred by sub-section (1C) of section 139 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby exempts the following class of persons, subject to the conditions specified hereinafter, from the requirement of furnishing a return of income under sub-section (1) of section 139 for the assessment year 2011-12, namely :—

**Class of Persons**

1. An Individual whose total income for the relevant assessment year does not exceed five lakh rupees and consists of only income chargeable to income-tax under the following head,—

(A) "Salaries";

(B) "Income from other sources", by way of interest from a savings account in a bank, not exceeding ten thousand rupees.

**Conditions**

2. The individual referred to in para 1,—

(i) has reported to his employer his Permanent Account Number (PAN);

(ii) has reported to his employer, the incomes mentioned in sub-para (B) of para 1 and the employer has deducted the tax thereon;

(iii) has received a certificate of tax deduction in Form 16 from his employer which mentions the PAN, details of income and the tax deducted at source and deposited to the credit of the Central Government;

(iv) has discharged his total tax liability for the assessment year through tax deduction at source and its deposit by the employer to the Central Government;

(v) has no claim of refund of taxes due to him for the income of the assessment year; and

(vi) has received salary from only one employer for the assessment year.

3. The exemption from the requirement of furnishing a return of income-tax shall not be available where a notice under section 142(1) or section 148 or section 153A or section 153C of the Income-tax Act has been issued for filing a return of income for the relevant assessment year.

4. This notification shall come into force from the date of its publication in the Official Gazette.