

**FORM NO, 28A**

[See rule 39]

**Intimation to the Assessing Officer under section 210(5) regarding the notice of demand under section 156 of the Income-tax Act, 1961 for payment of advance tax under section 210(3)/210(4) of the Act**

Dated.....

To

The Assessing Officer,

.....

.....

Sir,

*Re.:* Notice of demand under section 156 of the I.T. Act, 1961 for payment of income-tax under section 210(3)/210(4) of the Act in the case of..... For assessment year ..... - .....

The notice of demand under section 156 of the Income-tax Act for payment of advance tax and the order under section 210(3)/210(4) of the Act, dated ..... has been served on me on.....

(date of service of notice)

**2.** I do hereby intimate that the estimate of income and the advance tax payable made by you and contained in the enclosure to Form No. 28, is high because of the following reasons :

- (i) There is an arithmetical error in the computation shown In Form No. 28.
- (ii) In respect of the income assessed for assessment year .....-....., there was a mistake apparent from record within the meaning of section 154 of the Income- tax Act, 1961 for which the application has been filed on..... , /is being filed.
- (iii) There has been loss/no income under the head 'Capital gains' in the current year.
- (iv) There has been no income of the nature referred to in section 2(24)(ix) in the current year.
- (v) Any other reasons (specifying the reasons).

**3.** The estimate of income for the previous year relevant to the assessment year ..... taking into account the reasons mentioned in para 2 above is as follows:

Estimated 'income subject to advance tax':

- (1) Income from 'salaries': .....
- (2) Income from capital gains: .....
- (3) Income from house property : .....

(4) Profits and gains of business or profession: .....

(a) Profits and gains from business and profession carried on by me/us.

Name	Address	.....
(i) .....	.....	.....
(ii) .....	.....	.....

(b) Share from firm(s):

Name of the firm	Address	Whether firm has been registered in the last completed assessment	Share of income

(c) Income from an association of persons or body of individuals. ....  
 Total: (a)+(b)+(c) .....

(5) Income from other sources .....

(i) Dividends .....

(ii) Interest .....

(iii) Other incomes [including income referred to in Section 2(24)(ix)] .....

Total .....

Aggregate of sub-items (1) to (5)

*Less:*

1. (i) carried forward losses, etc., eligible for set off. ....

(ii) deductions admissible under Chapter VI-A. ....

Income subject to advance tax :

2. Estimated net agricultural income .....

3. Gross income-tax chargeable on income subject to advance tax. ....

4. Sums included in income subject to advance tax in respect of which *no tax is payable* on which a rebate of tax is admissible—
  - (i) Share of income from an unregistered firm on which the tax will be paid by the firm. ....
  - (ii) Share from an association of persons or body of individuals on which tax will be paid by the association or body. ....
  - (iii) Interest on income-tax free securities. ....
  - (iv) Other items ....

Total amount on which tax is not payable and the proportionate tax on such amount. ....
5. Excess of 3 over 4. ....
6. *Deduct:* Amount of tax deductible under sections 192 to 195 on any income (as computed before allowing any deduction admissible under the Act) and which has been taken into account in computing the income subject to advance tax. ....
7. Net amount of income-tax. ....
8. *Less:* Amount on account of estimated double income-tax relief, if any. ....
9. Net amount payable. ....
10. *Less:*
  - (i) tax already paid in the financial year under section 210. ....
11. Balance payable ....

Place.....  
 Date.....  
 Signature of the person making the estimate  
 Status

To  
 The Income-tax Officer,  
 .....

**Notes:**

1. The estimate of tax should be signed by a person who is authorised to sign a return of income as provided in section 140 of the Income-tax Act, 1961.
2. In the case of a registered firm, the firm has to submit an estimate of the advance tax payable, if any, by it in accordance with Part III of the First Schedule to the annual Finance Act. The individual partners have also to submit an estimate of the advance tax payable by each including therein the share of income from the registered firm.

3. In the case of an assessee being a Hindu undivided family which has no member whose total income of the previous year is likely to exceed the maximum amount not chargeable to income-tax in his case please attach declaration(s) to this effect from all members.
4. Item 2 to be filled in only by individuals, Hindu undivided families, unregistered firms, other associations of persons or bodies of individuals, whether incorporated or not, referred to in sub-clause (v) of clause (31) of section 2 of the Income-tax Act, 1961, and artificial juridical persons referred to in sub-clause (vii) of the said clause (31).
5. In this Form, 'net agricultural income' shall have the meaning assigned to it in the relevant Finance Act.
6. Details of arithmetical error if any in the order of the Assessing Officer referred to in para 2 of this Form, may be annexed.