

**GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE  
CENTRAL BOARD OF DIRECT TAXES  
NEW DELHI**

**INSTRUCTION NO**

**1/2014, Dated: January 15, 2014**

To

All the Chief Commissioners & Directors General of Income Tax,

**Certificate of Lower deduction or non-deduction of tax at source under section 197 of the Income-tax Act, 1961 - matter regarding.**

As per the Citizens Charter the time line prescribed for a decision on application for no deduction of tax or deduction of tax at lower rate is one month. Instances have been brought to the notice of the Board, about considerable delay in issuing the lower/non deduction certificate under section 197 by the jurisdictional Assessing Officers.

2. I am directed to say that the commitment to tax payers as per the Citizens Charter must be scrupulously adhered to by the Assessing Officers and all applications for lower or no deduction of tax at source filed u/s 197 of the Income-tax Act, 1961 must be disposed of within the stipulated time frame as above.

3. This may be brought to the notice of all officers in the field for compliance.

4. Hindi version will follow.

**F.No.275/03/2014-IT(B)**

**(Sandeep Singh)  
Under Secretary to the Govt. of India**