

**[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY,  
PART-II, SECTION 3, SUB-SECTION (ii)]**

**GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)  
(CENTRAL BOARD OF DIRECT TAXES)**

**NOTIFICATION NO. 21/2012 [F.No.142/10/2012-SO(TPL)] S.O. 1323(E), DATED 13-6-  
2012**

In exercise of the powers conferred by sub-section(1F) of section 197A of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies that no deduction of tax shall be made on the following specified payment under section 194J of the Act, namely:-

Payment by a person (hereafter referred to as the transferee) for acquisition of software from another person, being a resident, (hereafter referred to as the transferor), where-

- (i) the software is acquired in a subsequent transfer and the transferor has transferred the software without any modification,
- (ii) tax has been deducted-
  - (a) under section 194J on payment for any previous transfer of such software; or
  - (b) under section 195 on payment for any previous transfer of such software from a non-resident, and
- (iii) the transferee obtains a declaration from the transferor that the tax has been deducted either under sub-clause (a) or (b) of clause (ii) along with the Permanent Account Number of the transferor.

2. This notification shall come in to force from the 1<sup>st</sup> day of July, 2012.

( J. Saravanan)  
Under Secretary(TPL-III)