

FORM NO. 28[\[See rule 38\]](#)**Notice of demand under section 156 of the Income-tax Act, 1961 for payment of advance tax under sub-section (3) or sub-section (4) of section 210**

To

This is to give you notice under section 210 of the Income-tax Act, 1961, that the sum of Rs. as specified in the enclosed order has been determined to be payable by you during the financial year

2. The amount is payable in two instalments as mentioned in the Table.

TABLE

Due date of instalment	Amount payable
On or before the 15th December	Not less than fifty per cent * of such advance tax.
On or before the 15 th March	The whole amount of such advance tax as reduced by the amount, or amounts, if any, paid in the earlier instalment or instalments

*Sixty per cent with effect from 1-4-1992 vide Finance Act, 1992.

The amount is payable to Manager, authorised bank/ Manager, State Bank of India/Reserve Bank of India at When, if the amount is paid, you will be granted a receipt Challan(s) is/are enclosed for the purpose, in which you should enter the amount of each instalment at the time of payment.

3. If at any time before the 1st instalment as aforesaid is due, you estimate that your income subject to advance tax for the previous year relevant to the assessment year commencing on the 1st day of April, is less than the income on which you have been asked to pay advance tax as above and accordingly you wish to pay an amount less than the amount which you have been so required to pay you may send to the Assessing Officer in Form 28A reasons for the lower estimate made by you and enclose an estimate of the advance tax so payable on such income calculated in the manner laid down in section 209 and in that event you should pay such amount (less any instalment already paid in accordance with paragraph 2 of this notice) as accords with your estimate in such proportions on such dates specified therein. For this purpose you should enter in the appropriate challans the amount payable according to your estimate. You may revise the amount payable at any time before the last instalment is due and may adjust any excess or deficiency in respect of the instalment already paid in the subsequent instalment.
4. If in your estimation, the advance tax payable on your current income exceeds the amount of advance tax specified in an order of the Assessing Officer under sub-section (3) or sub-section (4) of section 210 or as intimated by you under sub-section (5) of that section, you will pay on or before the due date of last instalment specified in section 211, an appropriate part or, as the case may be, the whole of such higher amount of advance tax according to your estimate.
5. If you are liable to pay advance tax under section 208 and have failed to pay such tax or the advance tax paid by you under the provisions of section 210 is less than 90% of the assessed tax, you will be liable to pay interest according to the provisions of section 234B. If you have failed to pay the instalments of advance tax by the specified dates, interest will be charged as per section 234C of the Income-tax Act, 1961.

Place
Date

Assessing Officer

Address

ENCLOSURE TO FORM NO. 28

Order under section 210 of the Income-tax Act, 1961

Name of the assessee

District or area

Status *

Permanent Account Number

Address _____

1.	Total income on the basis of which regular assessment has been made/return of income has been filed by you, for a subsequent year, being that for the year	Rs.	
2.	Income subject to advance tax.	Rs.	
3.	Net agricultural income, if any, to be taken into account for purposes of computing advance tax.	Rs.	
4.	Gross income-tax chargeable on 'income subject to advance tax'.	Rs.	
5.	Sums included in 'income subject to advance tax' in respect of which income-tax is not payable or on which a rebate of income-tax is admissible-	Rs.	
	(i) Share of income from an association of persons or body of individuals or an unregistered firm on the profits of which tax has already been paid	Rs.	
	(ii) Interest on income-tax free securities	Rs.	
	(iii) Other items.	Rs.	
6.	Total amount on which tax is not payable and the proportionate tax on such an amount	Rs.	
7.	Deduct : Tax which is deductible under sections 192 to 195 on any income (as computed before allowing any deductions admissible under the Act) and which has been taken into account in computing the 'income subject to advance tax'	Rs.	
8.	Net amount of income-tax	Rs.	
9.	Less : Amount on account of estimated double income-tax relief, if any	Rs.	
10.	Balance payable	Rs.	
11.	Less : Tax already paid in the financial year under section 210 in compliance with the previous notice of demand served on	Rs.	
	NET AMOUNT OF TAX PAYABLE	Rs.	
12.	Total sum payable (in figures as well as words)	Rs.	
	Rs. _____	Rs.	

Date _____

Assessing Officer _____

**Note : In the case of a Hindu undivided family, please state whether the Hindu undivided family has at least one member whose total income of the relevant previous year exceeds the maximum amount not chargeable to income-tax in his case.*