

FORM NO. 151

Notice of demand under section 289 of the Act for payment of advance tax under section 407(2) or 407(5) of the Act

Part A: Personal Information

1.	Name	<i>(Refer Note 1)</i>	
2.	Address	<i>(Refer Note 2)</i>	
3.	Permanent Account Number (PAN)		
4.	Contact Details		
	Mobile Number	Country Code	Number
	Email ID		
5.	Tax Year		

Part B: Details of Notice

6.	Assessing Officer		
7.	Address of Office of Assessing Officer	<i>(Refer Note 2)</i>	
8.	Section of the Act under which notice is being issued <i>(Select One)</i>	1) Section 407(2) 2) Section 407(5)	
9.	Total Sum to be payable during the tax year as per enclosure		
10.	Details of Instalments for payment of sum mentioned in row 9.	<i>(Refer Note 3)</i>	

Place.....

Date

(Signature of Assessing Officer)

**Enclosure to Form No. 151
(as per row 9 of Form No. 151
Order under section 407 of the Act**

Part A: Personal Information

1.	Name	(Refer Note 1)
2.	Permanent Account Number (PAN)	
3.	Address	(Refer Note 2)

Part B: Details of Order

4.	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	
5.	Income subject to advance tax	
6.	Net agricultural income, if any, to be taken into account for purposes of computing advance tax	
7.	Gross income-tax chargeable on 'income subject to advance tax'	
8.	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-	
	(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	
	(ii) Interest on income-tax free securities	
	(iii) Other items	
9.	Total amount on which tax is not payable and the proportionate tax on such an amount	
10.	Deduct: Tax which is deductible under sections 392, 393(1), 393(2) [Table S. No. 1 to 9, Table S. No. 17], 393(3) of the Act 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'	
11.	Net amount of income-tax	
12.	Less: Amount on account of estimated double income-tax relief, if any	
13.	Balance payable	
14.	(i) Less: Tax already paid in the tax year under section 407 of the Act in compliance with the previous notice of demand	
	(ii) Date of service of demand notice as mentioned in row 14(i)	dd/mm/yyyy
15.	Total amount of tax payable	

Date

Place.....

(Signature of Assessing Officer)

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations with the appropriate title. In any other case also, the name shall be provided in full.
2. The address shall contain Flat/Door/Block number, Name of the premises, Road/Street/Lane, Area/locality, Town/City/District, State, PIN/ZIP Code.
3. Details of Instalments of sum mentioned in row 10 is as per table below:

Sl No.	Due date of instalment	Amount payable
1.	On or before the 15th June.	Not less than 15% of such advance tax.
2.	On or before the 15th September.	Not less than 45% of such advance tax, as reduced by the amount, if any, paid in the earlier instalment.
3.	On or before the 15th December.	Not less than 75% of such advance tax, as reduced by the amount or amounts, if any, paid in the earlier instalment or instalments.
4.	On or before the 15th March.	The whole amount of such advance tax, as reduced by the amount or amounts, if any, paid in the earlier instalment or instalments.

4. 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.
5. If at any time before the 1st instalment as aforesaid is due, you estimate that your income subject to advance tax for the tax year relevant to the tax 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 No. 153 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 405 and in that event you should pay such amount (less any instalment already paid in accordance 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.
- 5.1 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 section 407(2) or 407(5) or as intimated by you under sub-section (8) of that section , you will pay on or before the due date of last instalment specified in section 408, an appropriate part or, as the case may be, the whole of such higher amount of advance tax according to your estimate.
- 5.2 If you are liable to pay advance tax under section 404 and have failed to pay such tax or the advance tax paid by you under the provisions of section 406 is less than 90% of the assessed tax, you will be liable to pay interest according to the provisions of section 424. If you have failed to pay the instalments of advance tax by the specified dates, interest will be charged as per section 425 of the Act.
6. Amount to be filled in ₹ unless otherwise provided.
7. Some of the Information in the form would be pre-filled to the extent possible.

