

To,

The Principal Officer
All eligible companies

Sir,

As per Rule 114E of the Income Tax Rules 1962, for and from 2016-17, all companies have to be furnish SFT in respect of certain specified transactions as tabulated below:

S.No.	Nature and value of transactions	Reporting companies
1.	Receipt from any person of an amount aggregating to ten lakh rupees or more in a financial year for acquiring bonds or debentures issued by the company or institution (other than the amount received on account of renewal of the bond or debenture issued by that company)	A company or institution issuing bonds or debentures
2.	Receipt from any person of an amount aggregating to ten lakh rupees or more in a financial year for acquiring shares (including share application money) issued by the company	A company issuing shares
3.	Buy back of shares from any person (other than the shares bought in the open market) for an amount or value aggregating to ten lakh rupees or more in a financial year	A company listed on a recognised stock exchange purchasing its own securities under section 68 of the Companies Act, 2013 (18 of 2013)

2. Respective heads of companies are required to furnish the statement online in respect of the aforesaid transactions in Form 61A to the Income-Tax Department on or before 31st May, 2017. The transactions listed above are in addition to other transactions specified in Rule 114E which may be reportable by eligible companies.

3. This advisory is issued to companies as prior information, on the request of DGIT(I&CI), New Delhi vide letter dated 21.11.2016.