

**FORM NO. 31**

[See rule 65]

**Declaration to be filed by the assessee for claiming deduction under section 134 of the Act for rents paid**

| <b>Part-A</b>   |                                      |                                 |                           |
|---|--------------------------------------|---------------------------------|---------------------------|
| <b>Basic Information</b>  |                                      |                                 |                           |
| <b>1</b>  | <b>Details of the assessee</b>       |                                 |                           |
|   | <b>(i)</b>                           | <b>Name:</b>                    | <i>(refer Note 1)</i>     |
|   | <b>(ii)</b>                          | <b>Address</b>                  | <i>(refer Note 2)</i>     |
|   | <b>(iii)</b>                         | <b>Permanent Account Number</b> |                           |
|   | <b>(iv)</b>                          | <b>Email ID</b>                 |                           |
|   | <b>(v)</b>                           | <b>Contact Number</b>           | Country Code              |
| <b>2</b>  | <b>Tax Year</b>                      |                                 |                           |
| <b>Part-B</b>   |                                      |                                 |                           |
| <b>Rent Details</b>   |                                      |                                 |                           |
| <b>3</b>  | <b>Full Address of the Premise</b>   |                                 | <i>(refer Note 2)</i>     |
| <b>4</b>  | <b>Period of Stay (in Months)</b>    |                                 |                           |
| <b>5</b>  | <b>Amount of Rent paid in</b>        |                                 |                           |
|   | <b>(i)</b>                           | <b>Cash</b>                     |                           |
|   | <b>(ii)</b>                          | <b>Cheque/Bank Draft/Online</b> |                           |
| <b>6</b>  | <b>Total Rent Paid [5(i) +(ii)]</b>  |                                 |                           |
| <b>7</b>  | <b>Details of the Landlord:</b>      |                                 |                           |
| <b>(i)</b>  | <b>Name</b>                          |                                 | <i>(refer Note 1)</i>     |
|   | <b>(ii) Permanent Account Number</b> |                                 |                           |
|   | <b>(iii) Complete Address</b>        |                                 | <i>(refer Note 2)</i>     |
| <b>DECLARATION</b>  |                                      |                                 |                           |
| It is certified that I _____ (name), holding Permanent Account Number _____ had occupied the aforementioned premises for the purpose of my own accommodation for the period and rent paid as per the details mentioned above.   |                                      |                                 |                           |
| It is further certified that no other residential accommodation is owned by-  |                                      |                                 |                           |
| <ul style="list-style-type: none"> <li>• me/my spouse/my minor child/our family (in case the assessee is HUF), at ..... where I/we ordinarily reside/perform duties of office or employment or carry on business or profession; or</li> <li>• me/my spouse/my minor child/our family (in case the assessee is HUF), at any other place, being accommodation in my occupation, the value of which is to be determined under section 21(6) of the Act.</li> </ul> |                                      |                                 |                           |
|   |                                      |                                 | Signature of the assessee |
|   |                                      |                                 | Name:                     |

**Notes:**

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, the name shall be provided in full.
2. The address shall contain (i) Country/Region, (ii) Flat/Door/Building, (iii) Road/Street/ Block/Sector, (iv) PIN/ZIP Code, (v) Post Office, (vi) Area/locality, (vii) District and (viii) State.
3. Amounts to be filled in ₹ unless otherwise provided.