

INSTRUCTIONS: RECEIPT OF HOUSE RENT

(Under Section 1 (13-A) of Income Tax Act)

1. PAN Card / PAN Proof of Landlord is NOT mandatory, If the Annual Rent paid by the employee is less than Rs.1,00,000 per annum.
2. If the Annual Rent paid by the employee exceeds Rs.1,00,000 per annum, it is mandatory for the employee to produce the Copy of PAN Card / PAN Proof of the Landlord.
3. In case the landlord does not have a PAN, a declaration to this effect from the Landlord, along with the Complete Name and Address of the Landlord should be filed by the employee. (Declaration in Form 60). [Link to Declaration Format.](#)
4. Revenue Stamp is NOT necessary if monthly rent is less or equal to Rs 5000.
5. Revenue Stamp is NOT Applicable if property implying state does not imply with revenue stamps.

(Mentioned instructions are as per expert suggestions and advices and may not imply in certain cases.)