

MINISTRY OF FINANCE
(Department of Revenue)
(CENTRAL BOARD OF DIRECT TAXES)
NOTIFICATION

New Delhi, the 14th August, 2025

G.S.R. 553(E).— In exercise of the powers conferred by section 295 read with section 156 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend Income-tax Rules, 1962, namely: -

1. (1) These rules may be called the Income-tax (Twenty-First Amendment) Rules, 2025.
(2) They shall come into force on the 1st day of September, 2025.
2. In the Income-tax Rules, 1962, in Appendix-II, in FORM NO. 7, in paragraph 1, for the words “assessment year.....a sum”, the words “assessment year..... or the block period....., as the case may be, a sum” shall be substituted.

[No. 132/2025/F. No. 370142/34/2025-TPL]

SURBENDU THAKUR, Under Secy., Tax Policy and Legislation

Note:- The Income-tax Rules, 1962 were published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i) *vide* notification S.O. 969 (E), dated the 26th March, 1962 and last amended *vide* notification GSR 503(E), dated the 28th July, 2025.