

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

New Delhi, the 1st September, 2025

**(INCOME-TAX)**

**G.S.R. 598(E).**— In exercise of the powers conferred by section 295 read with the fourth, fifth and sixth provisos and Explanation 3 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:—

- 1.**       (1) These rules may be called the Income-tax (Twenty-Fifth Amendment) Rules, 2025.  
            (2) They shall come into force from the date of their publication in the Official Gazette.
- 2.**       In the Income-tax Rules, 1962, in rule 2DCA,—
  - (a)       in sub-rule (2), in the fourth proviso,—

- (i) for the figures “2025-26”, the figures “2031-32” shall be substituted;
- (ii) for the figures “2024-25”, the figures “2030-31” shall be substituted;
- (b) in sub-rule (3), in the fourth proviso,—
  - (i) for the figures “2025-26”, the figures “2031-32” shall be substituted;
  - (ii) for the figures “2024-25”, the figures “2030-31” shall be substituted;
- (c) in sub-rule (4), in the third proviso, —
  - (i) for the figures “2025-26”, the figures “2031-32” shall be substituted;
  - (ii) for the figures “2024-25”, the figures “2030-31” shall be substituted;
- (d) in *Explanation I*,—
  - (i) in clause (d), for the figures “2024”, the figures “2030” shall be substituted;
  - (ii) in clause (e), for the figures “2024”, the figures “2030” shall be substituted;
  - (iii) in the proviso to clause (h), for the figures “2024-25”, the figures “2030-31” shall be substituted.

[F. No. 141/2025/F. No. 370142/30/2025-TPL]

ROHIT SINGH, 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 (ii) *vide* number S.O. 969(E), dated the 26th March, 1962 and were last amended *vide* notification number G.S.R. 566(E) dated the 21<sup>st</sup> August, 2025.