

4.	खाते में असंदत्त चेक के माध्यम से प्राप्ति	डी
5.	आस्ति का अंतरण	इ
6.	दायित्व का अंतरण	एफ
7.	आस्तियों का संपरिवर्तन	जी
8.	देनदारियों का संपरिवर्तन	एच
9.	जर्नल प्रविष्टि [डेबिट]	आई
10.	जर्नल प्रविष्टि [क्रेडिट]	जे
11.	कोई अन्य ढंग [डेबिट]	के
12.	कोई अन्य ढंग [क्रेडिट]	एल”;

(ज) खंड (36क) के पश्चात् निम्नलिखित खंड अंतःस्थापित किया जाएगा, अर्थात्:-

“36ख. क)	क्या निर्धारिती को धारा 2 के खंड (22) के उपखंड (च) में यथानिर्दिष्ट शेयरों के पुनर्क्रय के लिए कोई रकम प्राप्त हुई है? (हां/नहीं)	
ख)	यदि हां, तो कृपया निम्नलिखित विवरण प्रस्तुत करें:	
(i)	प्राप्त रकम (रु. में)	
(ii)	वापस क्रय गए शेयरों के अर्जन की लागत”।	

[अधिसूचना सं. 23/2025/ एफ. संख्या 370142/10/2025-टीपीएल]

आशीष कुमार अग्रवाल, उप सचिव

टिप्पण : मूल नियम भारत के राजपत्र असाधारण, भाग II, खंड 3, उपखंड (ii) में अधिसूचना संख्या का.आ. 969 (अ), तारीख 26 मार्च, 1962 द्वारा प्रकाशित किए गए थे और अंतिम बार अधिसूचना संख्या सा.का.नि. 195(अ), तारीख 27 मार्च, 2025 द्वारा संशोधित किए गए थे।

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

NOTIFICATION

New Delhi, the 28th March, 2025

INCOME-TAX

G.S.R. 207(E).—In exercise of the powers conferred by section 44AB and section 295 of the Income-tax Act (43 of 1961), the Central Board of Direct Taxes, hereby, makes the following rules further to amend the Income-tax Rules, 1962, namely:-

- Short title and commencement.— (1) These rules may be called the Income-tax (Eighth Amendment) Rules, 2025.
(2) They shall come into force on the 1st day of April, 2025.
- In the Income-tax Rules, 1962, in Appendix II, in Form no. 3CD, in Part B, —
 - in clause (12), after the figures and letters “44BBB,” the figures and letters “44BBC” shall be inserted;
 - in clause (19), the rows labelled as “32AC”, “32AD”, “35AC” and “35CCB” shall be omitted;

(c) in the table, in clause (21), in sub-clause (a), after the row starting with the words “Expenditure incurred to provide any benefit or perquisite”, a row with the words “Expenditure incurred to settle proceedings initiated in relation to contravention under such law as notified by the Central Government in the Official Gazette in this behalf” shall be inserted;

(d) for clause (22), the following clause shall be substituted –

“22.	<p>(i) Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act); or</p> <p>(ii) Total amount required to be paid to to a micro or small enterprise, as referred to in section 15 of the MSMED Act, during the previous year;</p> <p>(iii) Of amount referred to in (ii) above, amount -</p> <p>(a) paid up to time given under section 15 of the MSMED Act;</p> <p>(b) not paid up to time given under section 15 of the MSMED Act and inadmissible for the previous year.”;</p>	
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(e) in clause (26), –

(i) the words, brackets and letters “clause (a), (b), (c), (d), (e), (f) or (g) of” shall be omitted;

(ii) in sub-clause (A), for the word “allowed”, the word “allowable” shall be substituted;

(iii) in sub-clause (B), for the words “and was”, the words, brackets, letters and figures, “and (for clauses other than clause (h) of section 43B) was,” shall be substituted;

(f) clauses (28) and (29) shall be omitted;

(g) in clause (31), in sub-clauses (a) and (b), for item (ii), the following item shall be substituted, namely :–

“(ii)	Amount of each loan or deposit taken or accepted and code of the nature of such amount, as given in <i>Note 1</i> ; [Dropdown to be provided]”;	
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(h) in clause (31), in sub-clause (c), for item (ii), the following item shall be substituted, namely :–

“(ii)	Amount of each repayment of loan or deposit or any specified advance and code of the nature of such amount, as given in <i>Note 1</i> ; [Dropdown to be provided]”;	
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(i) after clause (31), the following Note shall be inserted, namely:—

“**Note 1.** – The code for the nature of amount/ receipt/ repayment is as below –

S. No	Nature of amount or receipt or repayment	Code
(1)	(2)	(3)
1.	Cash payment	A
2.	Cash receipt	B
3.	Payment through non account payee cheque	C
4.	Receipt through non account payee cheque	D
5.	Transfer of asset	E
6.	Transfer of liability	F
7.	Conversion of assets	G

8.	Conversion of liabilities	H
9.	Journal entry [Debit]	I
10.	Journal entry [Credit]	J
11.	Any other mode [Debit]	K
12.	Any other mode [Credit]	L”;

(j) after clause (36A), the following clause shall be inserted, namely :—

“36B. a)	Whether the assessee has received any amount for buyback of shares as referred to in sub-clause (f) of clause (22) of section 2? (Yes/No)	
b)	If yes, please furnish the following details:	
(i)	Amount received (in Rs.)	
(ii)	Cost of acquisition of shares bought back”.	

[Notification No. 23/2025/F. No. 370142/10/2025-TPL]

ASHISH KUMAR AGRAWAL, Dy. Secy.

Note : The principal rules were published in the Gazette of India Extraordinary, Part III, section 3, sub-section (ii), vide notification number S.O. 969 (E), dated the 26th March, 1962 and last amended vide notification number G.S.R. 195(E) dated the 27th March, 2025