

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

New Delhi, the 27th March, 2025

**G.S.R. 195(E).**— In exercise of the powers conferred by section 295 read with section 194T 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 (Seventh Amendment) Rules, 2025.  
(2) They shall come into force on the date of their publication in Official Gazette.
2. In the Income-tax Rules, 1962, in Appendix II,—
  - (A) in Form No. 26Q,—
    - (i) in the heading, after the figures and letter “194S”, the figures and letter “194T” shall be inserted;
    - (ii) in the Annexure, in the Note no. 16, in the Table at the end, the following shall be inserted, namely :-

“194T	<i>Payment of salary, remuneration, commission, bonus or interest to a partner of firm</i>	94T”;
-------	--	-------

(B) in Form No. 27Q,—

- (i) in the heading, after the figures and letter “194N”, the figures and letter “194T” shall be inserted;
- (ii) in the Annexure, in the Note no. 13, in the table, for the row,—

“195	<i>Other sums payable to a non-resident</i>	195”;
------	---	-------

the following rows shall be substituted, namely :-

“194T	<i>Payment of salary, remuneration, commission, bonus or interest to a partner of firm</i>	94T
195	<i>Other sums payable to a non-resident</i>	195”

[No. 22/2025/F. No. 370142/08/2025-TPL]

ASHISH KUMAR AGRAWAL, Dy. Secy.

**Note :** The principal rules were published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), *vide* notification number S.O. 969 (E), dated the 27<sup>th</sup> March, 1962 and were last amended *vide* notification number G.S.R 193 (E), dated the 25<sup>th</sup> March, 2025.