

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

NOTIFICATION

New Delhi, the 3rd April, 2025

No. 25/2025

G.S.R. 217(E).— In exercise of the powers conferred by sub-section (2A) of section 139AA read with section 295 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. Short title and commencement.— (1) These rules may be called the Income-tax (ninth Amendment) Rules, 2025.

(2) They shall come into force with effect from the date of their publication in the Official Gazette.

2. In the Income-tax Rules, 1962 (hereinafter referred as the said rules), in rule 114, after sub-rule (5A), the following shall be inserted, namely: —

“(5AA) Every person who has been allotted permanent account number on the basis of Enrolment ID of Aadhaar application form filed prior to the 1st day of October, 2024, shall intimate his Aadhaar number to the Principal Director General of Income-tax (Systems) or Director General of Income-tax (Systems) or the person authorised by the said authorities.

3. In the said rules, in rule 114, in sub-rule (6), for the words, brackets and figures “intimation of Aadhaar number in sub-rule (5)”, the words, brackets and figures “intimation of Aadhaar number in sub-rule (5) and (5AA)” shall be substituted.”.

[F. No. 370142/1/2025-TPL]

SURBENDU THAKUR, Under Secy.

Note: The principal rules 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 was last amended vide notification No. G.S.R.207(E), dated 28.03.2025.