

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”;
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(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”;
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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 27th March, 1962 and were last amended *vide* notification number G.S.R 193 (E), dated the 25th March, 2025.