DGIT(S)/ADG(S)-2/Notification/3893

Government of India
Ministry of Finance
Central Board of Direct Taxes
Directorate of Income Tax (Systems)

Notification No. 3 of 2026

New Delhi, 15th September, 2026

Procedure for registration of reporting person/entity and submission of Form No. 98 as per rule 160 of the Income-tax Rules, 2026.

Rule 160 of the Income-tax Rules, 2026 (hereinafter, "the Rules") specifies that every person referred to in clauses (a) and (b) of sub-rule (2), who has received any declaration in Form No. 97 in relation to a transaction specified in column 2 of Table in rule 159, shall furnish a statement in Form No. 98.

2. As per rule 160, the statement in Form No. 98 shall be furnished through online transmission of electronic data to a server designated for this purpose. As per sub-rule 3 of rule 160, the statement in Form No. 98 shall:

(a) where the declarations are received by the 30th September, be furnished by the 31st October of that year; and

(b) where the declarations are received by the 31st March, be furnished by the 30th April of the financial year immediately following the financial year in which the form is received.

3. In exercise of the powers under rule 332 of the Income-tax Rules, 2026, the Director General of Income-tax (Systems) hereby lays down the following procedure:

a) **Registration and Generation of Income Tax Department Reporting Entity Identification Number (ITDREIN):** The reporting person/entity is required to get registered with the Income Tax Department by logging in to the e-filing website (https://eportal.incometax.gov.in) with the log-in ID used for the purpose of filing the Income Tax Return of the reporting person/entity. The reporting person/entity needs to click on "Reporting Portal" link under "Pending Actions" tab at e-filing portal to access "Reporting Portal" for first time registration. The reporting person/entity will mandatorily be required to enter the details of form type, category and address of reporting person/entity along with the details of the principal officer.

On successful submission, the ITDREIN is generated and the principal officer will receive a confirmation e-mail on his/her registered e-mail address and SMS at his/her registered mobile number. There will be no option to deactivate ITDREIN, once it is generated.

The reporting person/entity already registered for compliance of erstwhile Form No. 61 are not required to register for Form No. 98 and the existing ITDREIN as well as the respective principal officers shall continue to remain valid. For the purpose of verification of Form No. 98, the principal officer will act as "Designated Director".

b) **Submission of Form No. 98:** As per rule 160, a statement in Form No. 98 is required to be furnished by the reporting person/entity. The prescribed Schema, Report Generation and Validation Utility for Form No. 98 and Generic Submission Utility can be downloaded from the Reporting Portal under "Resources" tab. The prepared Statement to be filed is required to be digitally signed by and uploaded at the Reporting Portal or through Generic Submission Utility through the login credentials (PAN and password) of the principal officer.

c) **Submission of correction statement:** In case the reporting person/entity comes to know or discovers any inaccuracy in the information provided in the statement or the defects have been communicated to the reporting person/entity through Data Quality Report (DQR) after submission of Statement, it is required to remove the defects by submitting a correction statement. The number of "Reports Requiring Correction (RRC)" will be visible against the original statement on Reporting Portal. The user can download the DQR file from the DQR column under "Statements" Tab of Reporting Portal, which can then be opened on the Report Generation Utility to find and fix the errors. The reporting person/entity needs to rectify all the defects till the number of "Reports Requiring Correction (RRC)" becomes zero within the specified period.

d) **Deletion of Submitted Reports in a statement:** In case the reporting person/entity wishes to delete the inadvertently filed reports within a statement, it can choose the statement type as "Deletion Statement" and file all such reports within a single statement to be deleted with exact previously filed values against each field. The manner of filing Deletion Statement shall be similar to submission of correction statement.

e) **Security, archival and retrieval policies:** The reporting person/entity is required to document and implement appropriate information security policies and procedures with clearly defined roles and responsibilities to ensure security of submitted information and related information/documents. The reporting person/entity is also required to document and implement appropriate archival and retrieval policies and procedures with clearly defined roles and responsibilities to ensure that submitted information and related information/documents are available promptly to the competent authorities.

f) This notification shall come into force with effect from 15th of September 2026. The Reporting for F.Y. 2025-26 and earlier years (including correction/ deletion) will continue as per the provisions of the Income-tax Act, 1961 and the Income-tax Rules, 1962, through Form No. 61 as per Notification No. 2 of 2018 dated 05.04.2018.

(Manu Malik)
DGIT (Systems), CBDT

Copy to:

1. PPS to the Chairman and Members, CBDT, North Block, New Delhi.
2. All Pr. Chief Commissioners/Pr. Director Generals of Income Tax and all Chief Commissioners/ Director Generals of Income Tax -with a request to circulate amongst all officers in their regions/charges.
3. JS (TPL)-1 & 2/ Media coordination and Official spokesperson of CBDT
4. All office of DGIT(Systems) as DIT (IT)/ DIT (Audit)/ DIT (Vig.)/ ADG (System) 1, 3, 4, 5, 6/CIT (CPC-ITR) Bengaluru, CIT (E-Filing) Bengaluru, CIT(OSD), Bengaluru, CIT(OSD)(DFC) Bengaluru, PCIT(e-Verification), CIT (OSD)PMU Delhi, CIT(OSD)(S)-Insight 2.0, CIT(ITBA), CIT(OSD)(ITBA), CIT (CPC-TDS) Ghaziabad.
5. ADG (PR, PP & OL) with a request for advertisement campaign for the Notification.
6. TPL and ITA Divisions of CBDT.
7. The Institute of Chartered Accountants of India, IP Estate, New Delhi.
8. Web Manager, "incometaxindia.gov.in" for hosting on the website.
9. Database cell for uploading on www.irsofficersonline.gov.in and in DGIT (S) Corner.
10. ITBA publisher for uploading on ITBA portal.

Sudhanshu Shekhar

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