

## **Form No 1 (Form No 3BB)**

### **Purpose**

This form is a monthly Statement to be furnished by a stock exchange in respect of transactions in which client codes have been modified after registering in the system. This form is filed under **Rule 4 of Income-tax Rules, 2026** (*Rule 6DDA of Income-tax Rules, 1962*).

### **Who Should File?**

All stock exchanges are supposed to file this form for the purposes of Section 66(33) of Income-tax Act, 2025 in respect of cash and derivative market transactions.

### **Filing Method**

The form must be filed online on the official income tax e-filing portal.

### **Frequency of the form**

This form is to be filed monthly.

### **Brief Note on broad or qualitative changes proposed**

The format of the form has been designed in smart form format as far as the details of the stock exchanges are concerned. (The basic details regarding Name, PAN and Address etc.). The details related to Form 3BC (viz. commodity derivative name has been added along with scrip name in the Scrip Name column of Derivative Market Table. This has been done in view of the entities which were earlier filing Form 3BC are now supposed to file Form 3BB.

*Form 3BC has been rendered redundant in view of abolition of Forward Market Commission (in 2015). Accordingly, the entities which were earlier covered under the provisions of Rule 6DDC of Income-tax Rules, 1962 are covered under Rule 6DDA itself and are already filing Form 3BC which is apparent from the data of Form filing details.*

No other changes have been proposed in the fields being captured in the tables under “Cash Market” and “Derivative Market”.