

Form No. 25 [corresponding to erstwhile Form 3C] (Form of daily case register)

Purpose:

Form No. 25 is a daily case register prescribed for medical professionals under **Rule 46** of the Income-tax Rules, 2026.

Its purpose is to maintain a daily record of the services rendered to patients, including the name of the patient, nature of service, fees charged, and the date of receipt of such fees.

Who Should Maintain:

Form No. 25 is mandatory for every person engaged in the medical profession, except in the following cases:

1. if total gross receipts do not exceed one lakh fifty thousand rupees in any one of the three preceding tax years
2. for a newly set up profession, where total gross receipts are not likely to exceed the said amount

Maintenance of case register in Form No. 25 is in addition to maintenance of prescribed books of account under **Rule 46**.

Frequency & Due Dates:

Form No. 25 is a daily register. However, it is not required to be furnished to the Department and hence has no due date.

Structure of Form No. 25:

Form No. 25 is maintained as a tabular register, containing detailed particulars of all professional activities and fees received.

The columns prescribed under the Form include:

1. Serial Number / Case Number
2. Date
3. Name of the Patient
4. Nature of Professional Services Rendered
5. Fees Received
6. Date of Receipt of Fees

Brief note on broad or qualitative changes proposed:

No substantive updates have been proposed.

Challenges and Solutions:

No challenges were highlighted by any stakeholders during consultations.

Common Changes made across Forms:

1. To make Forms system-friendly and enable e-filing and uploading, certain anomalies found due to grouping of Name, Designation, Address, PAN and Aadhaar number have been separated into different boxes.
2. Assessment / Financial / Previous year or years have been replaced with Tax year or years, wherever appearing in the Form/Annexure.
3. Sections, Clauses and Schedules changes as per the Income-tax Act, 2025.
4. Currency symbol "Rs." has been replaced with "₹".