

## **Form No. 25 – Frequently Asked Questions (FAQs)**

Form of Daily Case Register under Rule 46 read with Section 62 of the Income-tax Act, 2025.

Name of Form as per I.T.Rules, 1962	Form 3C	Name of Form as per I.T.Rules, 2026	Form No. 25
Corresponding Section of I.T.Act, 1961	44AA	Corresponding section of I.T.Act, 2025	62
Corresponding Rule of I.T.Rules, 1962	Rule 6F	Corresponding Rules of I.T.Rules, 2026	Rule 46

### **1. What is Form No. 25?**

Ans:- Form No. 25 is a prescribed daily case register required to be maintained by practitioners of any system of medicine under Rule 46(6) of the Income-tax Rules, 2026.

### **2. Who is required to maintain Form No. 25?**

Ans:- Practitioners of any system of medicine, including physicians, surgeons, dentists, pathologists, radiologists, vaid, and hakims and other medical practitioners, are required to maintain Form No. 25, subject to the monetary limits prescribed.

### **3. Is maintenance of Form No. 25 compulsory?**

Ans:- Yes. Maintenance of Form No. 25 is mandatory where

- (i) the total gross receipts exceed one lakh fifty thousand rupees in any one of the three tax years immediately preceding the tax year or
- (ii) the total gross receipt of a newly set-up medical practice is likely to exceed the said limit in the tax year.

**4. What particulars are required to be recorded in Form No. 25?**

Ans:- Form No. 25 is maintained in a tabular register and includes:

- Date
- Serial Number / Case Number
- Name of the Patient
- Nature of professional services rendered
- Fees received
- Date of receipt of fees

**5. Is Form No. 25 required to be furnished to the Income-tax Department?**

Ans:- No. Form No. 25 is not required to be furnished to the Income-tax Department. It is to be maintained and produced before the Assessing Officer when called for.

**6. What is the frequency of maintenance of Form No. 25?**

Ans:- Form No. 25 is a daily register and must be updated on a real-time or day-to-day basis.

**7. For how long should Form No. 25 be preserved?**

Ans:- Form No. 25 shall be kept and maintained for a period of seven tax years from the end of the relevant tax year. In case of reassessment, it must be preserved till completion of such proceedings.

**8. Can Form No. 25 be maintained electronically?**

Ans:- Yes. Form No. 25 may be maintained in electronic mode, provided the records remain accessible in India at all times with backups on servers physically located in India, updated daily.

### **9. Why is Form No. 25 important?**

Ans:- Form No. 25 serves as a primary record of professional receipts of medical practitioners. It supports the income declared, enables verification by the Assessing Officer, and ensures compliance with Rule 46 relating to maintenance of books of account.