MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 22nd September, 2026

INCOME-TAX

G.S.R. 830(E).— In exercise of the powers conferred by section 533 read with sections 395(4)(a) and 397(3)(a) and (b) of the Income-tax Act, 2025 (30 of 2025), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 2026, namely: —

1. (1) These rules may be called the Income-tax (Fifth Amendment) Rules, 2026.

(2) They shall come into force on the 1st day of October, 2026.

2. In the Income-tax Rules, 2026, —

(a) in rule 215(1), in the Table, against serial number 3, for the entries in column B, the following shall be substituted, namely:–

"(i) Deduction under section 393(1)—

(a) [Table: Sl. No. (2)(i)];

(b) [Table: Sl. No. (3)(i)];

(c) [Table: Sl. No. (6)(ii)]; and

(d) [Table: Sl. No. (8)(vi)].

(ii) Deduction under section 393(2)[Table: Sl. No. 17] in respect of a transaction, where a resident individual or Hindu undivided family is required to deduct tax at source on any consideration for the transfer of any immovable property.";

(b) in rule 218(3),–

(i) in the opening portion, after the words, figures and brackets "where any sum is deducted under section 393(1)", the word, brackets and figure "and (2)" shall be inserted;
(ii) in clause (d), after the brackets, words, figures and letters "(section 393(1)[Table: Sl. No. (8)(vi)]);", the word "or" shall be inserted;
(iii) after clause (d), the following clause shall be inserted, namely:–

"(e) any consideration for transfer of any immovable property (being a sum of the nature specified in section 393(2)[Table: Sl. No. 17]) and where such consideration is paid or credited by a resident individual or Hindu undivided family.";

(c) in rule 219,–

(i) in sub-rule (5),–
(A)in clause (c), the word "and" shall be omitted;
(B) in clause (d), for the brackets, word, letters and figures "[Table Sl. No. (8)(vi)].", the brackets, words, letters and figures "[Table Sl. No. (8)(vi)]; and" shall be substituted;
(C) after clause (d), the following clause shall be inserted, namely:–

"(e) section 393(2) [Table Sl. No. 17], where a resident individual or Hindu undivided family is required to deduct tax at source on any consideration on transfer of any immovable property.";

(ii) in sub-rule (8), for the word, brackets and figure "sub-section (1)", the word, brackets and figure "sub-section (7)" shall be substituted;

(d) in Appendix III,–

(I) in Form No. 132,–

(i) for the brackets, words, figures and letters "[*See* rule 215(1) [Table: Sl.No.2]]", the brackets, words, figures and letters "[*See* rule 215(1)[Table: Sl. No. 3]]" shall be substituted ;

(ii) in the Table, in PART A,–

(A) against serial number 7, in the third column, after the entries " □ Transfer of virtual digital asset", the following entries shall be inserted, namely:–

" □ Transfer of immovable property by a non-resident to a resident individual or Hindu undivided family";

(B) against serial number 10, in the third column, the brackets, words and figure "(refer Note 3)" shall be inserted;

(iii) in the Table, in PART B, in the sub-heading, for the figures "132", the figures "141" shall be substituted;

(iv) for Notes 3 and 4, the following Notes shall be substituted, namely:–

"3. This field is mandatory, if the deductee is a resident.

4. Some of the information in the Form would be pre-filled to the extent possible.

5. Amounts to be filled in ₹ unless otherwise provided.";

(II) in Form No. 141,–

(i) in the heading, after the words, figures, brackets and letters "section 393(1)[Table Sl. Nos. 2(i), 3(i), 6(ii) and 8(vi)]", the words, figures, brackets and letters "and section 393(2) [Table Sl. No. 17]" shall be inserted;

(ii) in PART A, against serial number 6, in the third column, after the entries, "○ Transfer of virtual digital asset", the following entries shall be inserted, namely:–

" ○ Transfer of any immovable property by a non-resident to a resident individual or Hindu undivided family";

(iii) in PART B, after Schedule D, the following Schedule shall be inserted, namely:–

<table>
<tr><th colspan="11">" Schedule E: TDS on any consideration on transfer of any immovable property covered under section 393(2)[Table: Sl. No. 17]</th></tr>
<tr><td></td><td colspan="10">Particulars</td></tr>
<tr><td>1. (i)</td><td colspan="5">Address of property transferred/to be transferred</td><td colspan="5">(refer Note 2)</td></tr>
<tr><td>(ii)</td><td colspan="5">Type of immovable property
(select one)</td><td colspan="5">○ Land (other than agricultural land)
○ Building or part of a building
○ Both</td></tr>
<tr><td rowspan="5">(iii)</td><td colspan="10">Details of all buyers</td></tr>
<tr><td>Sl. No.</td><td colspan="4">Permanent Account Number</td><td>Name</td><td colspan="4">Proportion of total sale consideration to be paid/credited by the buyer (%)</td></tr>
<tr><td>(i)</td><td colspan="4"></td><td>(refer Note 1)</td><td colspan="4"></td></tr>
<tr><td>(ii)</td><td colspan="4"></td><td>(refer Note 1)</td><td colspan="4"></td></tr>
<tr><td>…</td><td colspan="4"></td><td></td><td colspan="4">Total: 100%</td></tr>
<tr><td rowspan="4">(iv)</td><td colspan="10">Details of all deductees (sellers): (refer Note 4)</td></tr>
<tr><td colspan="4"></td><td colspan="5">(refer Note 6)</td><td></td></tr>
<tr><td>Sl. No.
(A)</td><td>Permanent Account Number, if available
(B)</td><td>Name
(C)</td><td>Status
(D)</td><td>Contact Number
(E)</td><td>Email id
(F)</td><td>Address in the country or specified territory outside India of which deductee is a resident
(G)</td><td>Tax residency certificate Number
(H)</td><td>Tax Identification Number
(I)</td><td>Proportion of total sale consideration to be received/debited by the seller (%)
(J)</td></tr>
<tr><td>(i)</td><td></td><td>(refer Note 1)</td><td>(refer Note 7)</td><td></td><td></td><td>(refer Note 2)</td><td>(refer Note 8)</td><td>(refer Note 9)</td><td></td></tr>
</table>

	(ii)		*(refer Note 1)*	*(refer Note 7)*			*(refer Note 2)*	*(refer Note 8)*	*(refer Note 9)*	
	…									Total: 100%
2.	Date of agreement					*(dd/mm/yyyy)*				
3.	Date of registration *(if available)*					*(dd/mm/yyyy)*				
4.	Total Stamp Duty Value of the property									
5.	Total sale consideration in respect of the property									
6.	Is the payment being made in lumpsum or instalments?					*(Lumpsum / Instalments)*				
	(a) If in instalments, whether first, subsequent or last instalment *(select one)*					o First instalment o Subsequent instalment o Last instalment				
	(b) In case of subsequent or last instalment, please mention the previous acknowledgement number									
	(c) In case of last instalment, total consideration paid/credited (including payment in this instalment)									
7.	Transaction Details									
	(i)	PAN of the deductee (seller)								
	(ii)	Name of the deductee (seller)								
	(iii)	Whether deductee (seller) opting out of taxation regime u/s 202(1) for the relevant tax year? (if applicable)				Yes/No				
	(iv)	Type of capital gains in the hands of deductee (seller)				*(Long Term Capital Gains as referred to in section 197(1)/Short Term Capital Gains excluding those referred to in section 196)*				
	(v)	In respect of deductee mentioned in row (ii)	Proportionate amount of stamp duty value							
			Total amount paid/credited in previous instalments, if any							
			Amount paid/credited in present transaction							
			Date of credit / payment							
			Amount on which tax is liable to be deducted							
			Rate at which tax deducted at source *(refer Note 3)*							
			Certificate Number u/s 395(1) of the Act, if obtained by the deductee							
			Certificate Number u/s 395(2) of the Act, if obtained by the deductor							
			Amount of tax deducted at source *(refer Note 10)*							
			Date of deduction							

			Unique acknowledgement number of the corresponding Form No. 145, if applicable	
		(Repeat rows (i) to (v) if required)”;		

(iv) in Note 3, in clause (c), after the words “Assessing Officer”, the words, figures and brackets “or under section 395(6) issued by the prescribed income-tax authority, as the case may be” shall be inserted;

(v) for the Notes 6, 7 and 8, the following Notes shall be substituted, namely:–

“6. (a) Contact Number, Email id and Address in the country or specified territory outside India of which deductee is a resident is to be mandatorily provided whether PAN of the non-resident is available or not.

(b) In case of non-availability of PAN of the non-resident, details as mentioned in column no. (H) and (I) of Sl. No. 1(iv) of Schedule E are required to be furnished as per rule 217 for ensuring that tax is not deducted at higher rate.

7. Fill one of the following in column 1(iv)(D) of Schedule E:

Sl. No.	Status	Description
1	01	Company, other than domestic company
2	02	Individual
3	03	Hindu undivided family
4	04	Association of Persons (AOP) except in case of AOP consisting of only companies as its members
5	05	Association of Persons (AOP) consisting of only companies as its members
6	06	Co-operative society
7	07	Firm
8	08	Body of individuals
9	09	Artificial juridical person
10	10	Others

8. Tax residency certificate is a certificate of being resident in any country or specified territory outside India from the Government of that country or specified territory if the law of that country or specified territory provides for issuance of such certificate.

9. Tax identification number of the deductee in the country or specified territory of his residence and in case no such number is available, then a unique number on the basis of which the deductee is identified by the Government of that country or the specified territory of which he claims to be a resident.

10. Amount of tax deducted at source shall include surcharge, if applicable, and cess.

11. In case of more than one deductor, each deductor has to file separate form.

12. Some of the information in the form would be pre-filled to the extent possible.

13. Amounts to be filled in ₹ unless otherwise provided.”.

[No. 121/2026 / F. No. 370142/29/2026-TPL]

UTKARSH GUPTA, Under Secy.

Note: The Income-tax Rules, 2026 were published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section(i) vide number G.S.R. 198(E), dated the 20th March, 2026 and was last amended vide notification G.S.R. 822(E), dated the 17th September, 2026.

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