

MINISTRY OF FINANCE
(Department of Revenue)
(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 19th October, 2026

INCOME-TAX

G.S.R. 901(E).— In exercise of the powers conferred by section 533 read with section 11 and Schedule IV 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 (Seventh Amendment) Rules, 2026.
(2) They shall come into force on the date of their publication in the Official Gazette.
2. In Income-tax Rules, 2026, —
(a) after rule 281, the following rule shall be inserted, namely: —

“281A. Information to be furnished under Schedule IV (Table: Sl. Nos. 13D and 13E).-

For the purposes of claiming exemption under Schedule IV (Table: Sl. Nos. 13D and 13E), the assessee shall be required to furnish information in Form No. 173A.”;

- (b) after Form 173, the following Form shall be inserted, namely: —

“FORM NO. 173A [See Schedule IV (Table: Sl. Nos. 13D and 13E) of the Income-tax Act, 2025] Information to be furnished for claiming exemption on interest and capital gains from Government securities				
PART A: (Basic Information)				
1.	(i)	Name	<i>(Refer Note 1)</i>	
	(ii)	Country of Residence		
	(iii)	Address in the Country of Residence/ Headquarters	<i>(Refer Note 2)</i>	
	(iv)	Permanent Account Number (PAN)		
	(v)	Tax Identification Number (TIN) in country of residence	<i>(Refer Note 4)</i>	
	(vi)	SEBI Registration Number as FPI/FII	<i>(Refer Note 4)</i>	
	(vii)	Tax Year for which the exemption is claimed		
	(viii)	Email Id:		
	(ix)	Contact Number	<i>Country code</i>	<i>Number</i>
PART B: (Details of exempt income claimed on government securities)				
2	A	(i)	International Securities Identification Number (ISIN)	
		(ii)	Type of Government securities <i>(Select one)</i>	a. Treasury Bills b. Fixed Rate bonds c. Floating Rate bonds d. State Development Loans (SDLs) e. Others (please specify)
		(iii)	Tenor	
		(iv)	Total value of securities as on 1 st April	<i>(Refer Note 3)</i>

	(v)	Value of securities purchased during the year	(Refer Note 3)
	(vi)	Sale consideration of securities sold during the year	(Refer Note 3)
	(vii)	Total value of securities as on 31 st March	(Refer Note 3)
	(viii)	Gross amount of interest received/accrued during the tax year	(Refer Note 3)
	(ix)	Capital gains earned during the tax year	(Refer Note 3)
B	Repeat if required		
Declaration			
I certify that all the above information is true to the best of my knowledge and belief and is in accordance with the provisions of Schedule IV (Table: SI. Nos. 13D and 13E) of the Income-tax Act, 2025(30 of 2025). Date: Place: Signature Name of the Principal officer:			

Notes:

1. The name shall be provided in full.

2. The address shall include

- i. Country/Specified territory,
- ii. Flat/Door/Building,
- iii. Road/Street/ Block/Sector,
- iv. PIN/ZIP Code,
- v. Town/Area/locality,
- vi. District,
- vii. State

3. Amounts to be filled in ₹ unless otherwise provided.

4. The details in 1(v) and (vi) is optional for Bank for International Settlements (BIS).”.

[No. 137/2026 /F. No. 370142/35/2026-TPL]

KRITIKA JAIN, 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 last amended vide notification G.S.R. 871(E), dated the 8th October, 2026.