MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 27th November, 2026

(INCOME-TAX)

G.S.R. 1011(E).— In exercise of the powers conferred by section 533 read with section 11 and Schedule VII [Table: Sl. No. 49] 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 (Ninth Amendment) Rules, 2026.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Income-tax Rules, 2026, —

(a) after rule 288, the following rule shall be inserted, namely: —

"288A. Furnishing of information by New Development Bank for purposes of claiming exemption under Schedule VII [Table: Sl. No. 49].— (1) For the purposes of Schedule VII [Table: Sl. No. 49] to the Act, the New Development Bank shall furnish information in Form No. 180A for every tax year on or before the due date specified in section 263(1)(c) for furnishing the return of income for such tax year.

(2) The Form referred to in sub-rule (1) shall be furnished in electronic form along with digital signature, duly verified by the Chartered Accountant or the person authorised in this behalf by the New Development Bank, as the case may be, who shall be known as the authorised signatory.

(3) The Director General of Income-tax (Systems) shall, with the approval of the Board, lay down the data structure, standards, format and procedure of furnishing and verification of such Form including any modification, if required.**";**

(b) in Appendix III, after Form No. 180, the following Form shall be inserted, namely : —

"FORM NO. 180A

[*See* rule 288A]

Information by New Development Bank for purposes of claiming exemption under Schedule VII [Table: Sl. No. 49]

<table>
<tr><td colspan="6">Part A: Particulars of New Development Bank</td></tr>
<tr><td>1.</td><td colspan="3">Address:</td><td colspan="2">(refer Note 1)</td></tr>
<tr><td>2.</td><td colspan="3">Permanent Account Number (PAN), if available:</td><td colspan="2"></td></tr>
<tr><td>3.</td><td colspan="3">Tax Identification Number (TIN):</td><td colspan="2">(refer Note 2)</td></tr>
<tr><td>4.</td><td colspan="3">Country of Incorporation:</td><td colspan="2"></td></tr>
<tr><td>5.</td><td colspan="3">E-mail Id:</td><td colspan="2"></td></tr>
<tr><td rowspan="2">6.</td><td colspan="3" rowspan="2">Contact Number:</td><td>Country Code</td><td>Number</td></tr>
<tr><td></td><td></td></tr>
<tr><td>7.</td><td colspan="3">Tax Year:</td><td colspan="2"></td></tr>
<tr><td colspan="6">Part B: Other Details</td></tr>
<tr><td>8.</td><td colspan="3">Total income claimed as exempt:</td><td colspan="2"></td></tr>
<tr><td rowspan="5">9.</td><td colspan="5">Details of interest paid during the year in India:</td></tr>
<tr><td>Sl. No.</td><td>Name of the person</td><td>Address of the person (refer Note 1)</td><td>PAN of the person</td><td>Amount of interest paid/ payable/ credited</td></tr>
<tr><td>(1)</td><td>(2)</td><td>(3)</td><td>(4)</td><td>(5)</td></tr>
<tr><td>1.</td><td></td><td></td><td></td><td></td></tr>
<tr><td>2.</td><td>(Repeat, if required)</td><td></td><td></td><td></td></tr>
</table>

Verification
I, _____, solemnly affirm that to the best of my knowledge and belief, the information provided in this form is correct and complete and particulars shown therein are truly stated. I further declare that I have not concealed any relevant fact or information. I further declare that I am furnishing this form in my capacity as _____ (designation) and that I am holding PAN _____ and I am competent to verify and submit this form.

Place: Signature:
Date: Name:
Designation:

Notes:

1. The address shall include flat/door/building, road/street/block/sector, area/locality/ post office, town/city/district, state, country/specified territory and zip code/pin code.
2. Tax Identification Number of the New Development Bank in the country or region of its residence and in case no such number is available, then a unique number on the basis of which the New Development Bank is identified by the Government of that country or the region of which it claims to be a resident.
3. Some of the information in the form would be pre-filled to the extent possible.
4. The amount mentioned in this form is to be filled in rupees unless stated otherwise.**".**

[Notification No. 155/2026/F. No. 370142/37/2026-TPL]

ROHIT SINGH, Under Secy., TPL-I

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 were last amended *vide* notification number G.S.R. 961(E), dated the 30th October, 2026.

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