

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

**NOTIFICATION**

New Delhi, the 31st March, 2026.

**INCOME-TAX**

**G.S.R. 241(E).**—In exercise of the powers conferred by section 533 read with section 183 of the Income-tax Act, 2025 (30 of 2025), the Central Board of Direct Taxes hereby makes the following rules to amend the Income-tax Rules, 2026, namely: —

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

(2) They shall come into force on the 1<sup>st</sup> April, 2026.

2. In the Income-tax Rules, 2026, in rule 128, —

(a) for sub-rule (1)(d), the following shall be substituted, namely: —

“(d) any income accruing or arising to, or deemed to accrue or arise to, or received or deemed to be received by, any person from transfer of such investments which were made before the 1st April, 2017 by such person.”;

(b) for sub-rule (2), the following sub-rule shall be substituted, namely: —

“(2) The provisions of Chapter XI shall apply to any arrangement, irrespective of the date on which it has been entered into, in respect of the tax benefit obtained from the arrangement on or after the 1st April, 2017, except for that income which accrues or arises to, or deemed to accrue or arise to, or is received or deemed to be received by, any person from transfer of such investments which were made before the 1st April, 2017 by such person.”.

[Notification No. 55/2026/F. No. 370142/15/2026-TPL]

ROHIT SINGH, Under Secy. TPL-I, CBDT

**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.