

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

**CORRIGENDUM**

New Delhi, the 16th April, 2026

**INCOME-TAX**

**G.S.R. 286(E).**— In the notification of the Government of India, Ministry of Finance, Department of Revenue (Central Board of Direct Taxes), published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i), *vide* number G.S.R. 198(E), dated 20<sup>th</sup> March, 2026:—

1. at page 1664, in rule 165, in marginal heading after “read with” for the words, brackets and figure “sub-section (2) of said section”, figures and brackets “263(2)” shall be substituted;
2. at page 1711, in rule 229, omit “(1)”;
3. at page 1752, in rule 243, for the word and figures, “section 242”, the word and figures, “rule 242” shall be substituted;
4. at page 1752, in rule 243, for the words and figures, “section 244”, the word and figures, “rule 244” shall be substituted;
5. at page 1814, in Notes, for the letter, symbols and figures “A-1-1”, the letter, symbol and figure, “A-1” shall be substituted;
6. at page 1815, in Notes, for the letters, symbol and figure “A A-6”, the letter, symbol and figure, “A-6” shall be substituted;
7. at page 1847, in Notes, for the figures and symbols “6.”, “7.”, “8.” and “9.”, the figures and symbols, “1.”, “2.”, “3.” and “4.” shall be substituted respectively;
8. at page 1954, in Verification by an accountant, for the words and symbol “my/our”, the word “my” shall be substituted;
9. at page 1958, in Verification by an accountant, for the words and symbol “my/our”, the word “my” shall be substituted;
10. at page 1974, in RPM, in cell (iii), for the words “before adjustme t”, the words “before adjustment” shall be substituted;
11. at page 1974, in RPM, in cell (vi), for the words “adjustme t”, the word “adjustment” shall be substituted;
12. at page 1974, in CPM, in cell (iii), for the words “befor adjustment”, the words “before adjustment” shall be substituted;
13. at page 1975, in TNMM, for the word “articulars”, the word “Particulars” shall be substituted;
14. at page 1975, in TNMM, in cell (v), for the words “before adjustm nt”, the words “before adjustment” shall be substituted;
15. at page 1975, in CUP, for the word “Particula s”, the word “Particulars” shall be substituted;
16. at page 2003, in Part B, in Sl. No. 11, for the words, figures, letter and symbols “Note 5.A-3”, the words, figures, letter and symbols “Note 4.A-3” shall be substituted;
17. at page 2006, in Note 1, for the words “specified fund or stock broker”, the words “constituent entity or group name” shall be substituted;
18. at page 2009, in Part B, for Sl. No. 7 the following shall be substituted, namely: —

“7.	Details of the parent entity of the international group:		
	Name ( <i>refer Note 1</i> )	Address ( <i>refer Note 2</i> )	Country of residence”;

19. at page 2020, in Note 5, in Annexure A-2, for the brackets and letters “(x)” and “(xi)”, the brackets and letters “(i)” and “(ii)” respectively shall be substituted;

20. at page 2024, in Note 5, in Annexure A-2, for the brackets and letters “(xii)” and “(xiii)”, the brackets and letters “(i)” and “(ii)” respectively shall be substituted;
21. at page 2024, in Note 5, in Annexure A-5, for the brackets and letters “(v)”, “(vi)”, “(vii)” and “(viii)”, the brackets and letters “(i)”, “(ii)”, “(iii)”, and “(iv)” respectively shall be substituted;
22. at page 2028, in Part B, after the figure and symbol “7.” the figure and symbol “2.” shall be omitted;
23. at page 2028, in Part B, after the figure and symbol “8.” the figure and symbol “3.” shall be omitted;
24. at page 2028, in Part B, after the figure and symbol “9.” the figure and symbol “4.” shall be omitted;
25. at page 2047, in Part A, for Sl. No. 6 the following shall be substituted, namely: —

“6.	Contact Number:	Country Code	Number”;

26. at page 2048, in Part B, in Sl. No. 15, in column (4), for the words and symbol “PAN/Aadhaar”, the word “PAN” shall be substituted;
27. at page 2051, in Part A, for Sl. No. 5 the following shall be substituted, namely: —

“5.	Contact Number:	Country Code	Number”;

28. at page 2053, in Part B, in Sl. No. 7, the column titled as “Aadhaar” shall be omitted;
29. at page 2054, in Part B, in Sl. No. 13, in column (4), for the words and symbol “PAN/Aadhaar”, the word “PAN” shall be substituted;
30. at page 2057, in Part A, for Sl. No. 5 the following shall be substituted, namely: —

“5.	Contact Number:	Country Code	Number”;

31. at page 2058, in Note 1, for the words “securitization trust”, the words “Venture Capital Company or Venture Capital Fund” shall be substituted;
32. at page 2059, in Part B, in Sl. No. 7, the column titled as “Aadhaar” shall be omitted;
33. at page 2060, in Part B, in Sl. No. 16, in column (4), for the words and symbol “PAN/Aadhaar”, the word “PAN” shall be substituted;
34. at page 2061, in Part B, in Sl. No. 18, for the words and symbol “PAN/Aadhaar”, the word “PAN” shall be substituted;
35. at page 2070, in Part B, in Sl. No. 17(i) and (ii), in column (4), for the words and symbols “PAN/Aadhaar”, the word “PAN” shall be substituted;
36. at page 2072, in Verification, for the words and symbols “my/our\*”, the word “my” shall be substituted;
37. at page 2084, after “Income-tax Officer] to—” for the brackets and letters “(k)”, “(l)”, “(m)”, “(n)”, “(o)”, “(p)”, “(q)”, “(r)”, “(s)” and “(t)”, the brackets and letters “(a)”, “(b)”, “(c)”, “(d)”, “(e)”, “(f)”, “(g)”, “(h)”, “(i)” and “(j)” respectively shall be substituted;
38. at page 2085-2086, after “Income-tax Officer] to—” for the brackets and letters “(u)”, “(v)”, “(w)”, “(x)”, “(y)”, “(z)”, “(aa)”, “(bb)”, “(cc)”, “(dd)”, the brackets and letters “(a)”, “(b)”, “(c)”, “(d)”, “(e)”, “(f)”, “(g)”, “(h)”, “(i)” and “(j)” respectively shall be substituted;
39. at page 2113, in part B, in row item 9, before the word “Salary”, for the brackets and letters “(i)”, the brackets and letters “(i)” shall be substituted;
40. at page 2154, in Part A, in Sl. No. 5, the words “drop down” shall be omitted;
41. at page 2159, in Part B, before Sl. No. 6, for the figures, symbol and words “**VII. General**”, the figure, symbol and words “**I. General**” shall be substituted;
42. at page 2159, in Part B, before Sl. No. 8, for the figures, symbol and words “**VIII. Application Details**”, the figures, symbol and words “**II. Application Details**” shall be substituted;
43. at page 2159, in Part B, before Sl. No. 10, for the figures, symbol and words “**IX. Incorporation/ Constitution Details**”, the figures, symbol and words “**III. Incorporation/ Constitution Details**” shall be substituted;

44. at page 2159, in Part B, in Sl. No. 11, for the brackets and letters “(iv)”, “(v)” and “(vi)”, the brackets and letters “(i)”, “(ii)” and “(iii)” respectively shall be substituted;
45. at page 2159, in Part B, before Sl. No. 16, for the figures, symbol, words and brackets “**X. Recognition (registration, approval or notification) Details**”, the figures, symbol, words and brackets “**IV. Recognition (registration, approval or notification) Details**” shall be substituted;
46. at page 2160, in Part B, before Sl. No. 20, for the figures, symbol and words “**XI. Office Bearers Details**”, the figure, symbol and words “**V. Office Bearers Details**” shall be substituted;
47. at page 2160, in Part B, before Sl. No. 22, for the figures, symbol and words “**XII. Operation Details**”, the figures, symbol and words “**VI. Operation Details**” shall be substituted;
48. at page 2161, in Part B, in Sl. No. 25, the brackets and letter “(d)” shall be omitted and for the brackets and letter “(e)”, the brackets and letter “(d)” shall be substituted;
49. at page 2161, in Part B, before Sl. No. 26, for the figures, symbol and words “**XIII. Assets and Liabilities**”, the figures, symbol and words “**VII. Assets and Liabilities**” shall be substituted;
50. at page 2161, in Part B, in Sl. No. 27(i), for the words, brackets and letter “mentioned in (g)”, the words, brackets and letter “mentioned in (h)” shall be substituted;
51. at page 2161, in Part B, before Sl. No. 28, for the figures, symbol and words “**XIV. Income Details**”, the figures, symbol and words “**VIII. Income Details**” shall be substituted;
52. at page 2161, in Part B, before Sl. No. 30, for the figures, symbol and words “**XV. Religious Activities**”, the figures, symbol and words “**IX. Religious Activities**” shall be substituted;
53. at page 2161, in Part B, before Sl. No. 32, for the figures, symbol and words “**XVI. Attachments**”, the figure, symbol and words “**X. Attachments**” shall be substituted;
54. at page 2162, in Note 4, for the brackets and letters “(c)”, “(d)”, “(e)”, “(f)”, “(g)” and “(h)”, the brackets and letters “(a)”, “(b)”, “(c)”, “(d)”, “(e)” and “(f)” respectively shall be substituted;
55. at page 2166, in Note 7, for the brackets and letters “(c)” and “(d)”, the brackets and letters “(a)” and “(b)” respectively shall be substituted;
56. at page 2167, in Note 9, for the brackets, letter, words and symbol “(a) Income-tax Act, 2025”, the brackets, letter, words and symbol “(b) Income-tax Act, 2025”;
57. at page 2168, in Note 12, for the brackets and letters “(c)” and “(d)”, the brackets and letters “(a)” and “(b)” respectively shall be substituted;
58. at page 2170, in Part B, in Sl. No. 5, for the brackets and letters “(vii)”, “(viii)” and “(ix)”, the brackets and letters “(i)”, “(ii)” and “(iii)” respectively shall be substituted;
59. at page 2172, in Part B, in Sl. No. 9, for the brackets and letters “(x)”, “(xi)” and “(xii)”, the brackets and letters “(i)”, “(ii)” and “(iii)” respectively shall be substituted;
60. at page 2181, in Part A, in Sl. No. 5, the words “drop down” shall be omitted;
61. at page 2215, in Note 3, for the brackets and letters “(e)” and “(f)”, the brackets and letters “(a)” and “(b)” respectively shall be substituted;
62. at page 2217, in Note 3, for the brackets and letters “(g)” and “(h)”, the brackets and letters “(a)” and “(b)” respectively shall be substituted;
63. at page 2220, in part F, in row item 24, for the brackets and letters “(iii)” and “(iv)”, the brackets and letters “(i)” and “(ii)” respectively shall be substituted;
64. at pages 2222 and 2223, in part C, in row item 12, for the brackets and letters “(iii)” and “(iv)”, the brackets and letters “(i)” and “(ii)” respectively shall be substituted;
65. at page 2223, in part C, in row item 15(iii), for the brackets and letters “(v)” and “(vi)”, the brackets and letters “(i)” and “(ii)” respectively shall be substituted;
66. at page 2227, after “Note: 6”, the words “Notes for the systems and its entries” shall be omitted;
67. at page 2401, in Part B, Sl. No. 9(i)(d) and 9(ii)(d) titled as “Aadhaar:” shall be omitted;
68. at page 2413, in part A.1, in row item above A.1.5, the letter, figures and symbols “A.1.3” shall be substituted with the letter, figures and symbols “A.1.4”;

69. at page 2456, in verification, paragraph 3, for the words and symbol “my/our”, the word “my” shall be substituted;

70. at page 2472, in Part B, for Sl. No. 11 the following shall be substituted, namely: —

<b>“11.</b>	Whether all the units of the specified fund are held by non-residents other than units held by a sponsor or a manager:	Yes/No”;
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71. at page 2474, in Note 3, the words “of the specified fund” shall be omitted;

72. at page 2475, in Certificate, for the words and symbol “my/our”, the word “my” shall be substituted;

73. at page 2476, in Part A, in Sl. No. 5, the words “drop down” shall be omitted;

74. at page 2479, in Part B, in Sl. No. 6(x), for the words and symbol “PAN/Aadhaar”, the word “PAN” shall be substituted;

75. at page 2498, in Notes, for the figures and symbols “9.”, “10.”, “11.” “12.”, “4.” and “5.” the figures and symbols “1.”, “2.”, “3.”, “4.”, “5.” and “6.” respectively shall be substituted;

76. at page 2500, in Notes, for the figures “13”, “14”, “15” “16”, “17” and “18” the figures “1”, “2”, “3”, “4”, “5” and “6” respectively shall be substituted.

[Notification No. 64/2026/F. No. 370142/41/2025-TPL]

PANKAJ JINDAL, Jt. Secy.