

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

NOTIFICATION

New Delhi, the 19th May, 2025

No. 49 /2025

G.S.R. 322(E).—In exercise of the powers conferred by sub-section (8A) of section 139 read with section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:-

1. **Short title and commencement.** — (1) These rules may be called the Income-tax (Nineteenth Amendment) Rules, 2025.

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

2. In the Income-tax Rules, 1962, in Appendix-II, for Form ITR U, the following Form ITR-U (ITR for updated return) shall be substituted, namely: —

“FORM	ITR-U	INDIAN INCOME TAX UPDATED RETURN [For persons to update income within forty-eight months from the end of the relevant assessment year] <i>(Refer instructions for eligibility)</i> <i>(Please see rule 12AC of the Income-tax Rules, 1962)</i>									
PART A - GENERAL INFORMATION – 139(8A)											
(A1) PAN						(A2) Name		(A3) Aadhaar Number (12 digits)			
(A4) Assessment Year <i>[Please see instruction]</i>						(A5) whether return previously filed for this assessment year? ☐ Yes ☐ No				(A6) If yes, Whether filed u/s ☐139(1) ☐Others	
(A7) If applicable, enter form filed, Acknowledgement No. or Receipt No. and Date of filing original return (DD/MM/YYYY)						(Please select ITR type from drop-down)		Ack No. and date of filing 			
(A8) Are you eligible for filing an updated return as per the conditions laid out in first, second, third and fourth provisos to section 139(8A)? ☐ Yes ☐ No											
(A9) Please choose the ITR form for updating your income (ITRs 1-7 to be selected from drop-down and filled as per the details made available by e-filing utility – see instruction)											
(A10) Reasons for updating your income: ☐ Return previously not filed ☐ Income not reported correctly ☐ Wrong heads of income chosen ☐ Reduction of carried forward loss ☐ Reduction of unabsorbed depreciation ☐ Reduction of tax credit u/s 115JB/115JC ☐ Wrong rate of tax ☐ Others											

(A11) Are you filing the updated return during the period ☐ upto 12 months from the end of the relevant assessment year ☐ between 12 to 24 months from the end of the relevant assessment year ☐ between 24 to 36 months from the end of the relevant assessment year ☐ between 36 to 48 months from the end of the relevant assessment year			
(A12) (a) Are you filing the updated return to reduce carried forward loss or unabsorbed depreciation or tax credit? ☐ Yes ☐ No (b) If yes, please specify the assessment years where carried forward loss or unabsorbed depreciation or tax credit is being affected because of this updated return. <i>(Please select from drop down menu)</i> ☐ Whether original/revised return has been filed for the AY in (b) above ☐ Yes ☐ No ☐ Whether updated return has been filed for the AY in (b) above ☐ Yes ☐ No			
PART B – ATI COMPUTATION OF TOTAL UPDATED INCOME AND TAX PAYABLE			
1.	A	Head of income under which additional income is being returned as per Updated Return	Amount in Rs.
		Head of income (If yes, please specify additional income)	
	a	Income from Salary	
	b	Income from House Property	
	c	Income from Business or Profession	
	d	Income from Capital gains	
	e	Income from other Sources	
	f.	Total additional income (a+b+c+d+e)	
	B.	Total income as per last valid return (only in cases where the Income Tax Return has previously been filed)	
2.		Total income As per Part B-TI of ITR-2/3/5/6/7 or Part C– Deductions and Taxable Total Income of ITR-1/4 (as applicable) <i>(Please see instruction)</i>	
3.		Amount payable, if any (To be taken from the “Amount payable” of Part B-TTI of updated ITR-2/3/5/6/7 or Part D-Computation of Tax Payable of updated ITR-1 or Part D- Tax computations and Tax Status of updated ITR-4) (as applicable) <i>(Please see instruction)</i>	
4.		Amount refundable, if any (To be taken from “Refund” of Part B-TTI of updated ITR-2/3/5/6/7 or Part D-Computation of Tax Payable of updated ITR-1 or Part D- Tax computations and Tax Status of updated ITR-4) (as applicable) <i>(Please see instruction)</i>	
5.		Amount payable on the basis of last valid return <i>(only in applicable cases)</i>	
6.		(i) Refund claimed as per last valid return, if any <i>(Please see instruction)</i>	
		(ii) Total Refund issued as per last valid return, if any (including interest u/s 244A received) <i>(Please see instruction)</i>	
7.		Fee for default in furnishing return of income u/s 234F	
8.		Regular Assessment Tax, if any <i>(in applicable cases)</i> <i>(Please mention the tax paid which is over and above the tax payable declared in sl.no.5)</i>	
9.		Aggregate liability on additional income,	
		(i) in case refund has been issued [3 + 6ii- (5 + 8 +4)]	
		(ii) in case refund has not been issued [3 + 6i – (5+8+4)]	
10.		Additional income-tax liability on updated income [25% or 50% or 60% or 70% of (9-7)]	
11.		Net amount payable (9+10)	
12.		Tax paid u/s 140B	
13.		Tax due (11-12)	

14. TAX PAYMENTS (ONLY as per Updated Return)					
A Details of payments of tax on updated return u/s 140B					
TAX PAID U/S 140B	Sl. No.	BSR Code	Date of Deposit (DD/MM/YYYY)	Serial Number of Challan	Amount (Rs.)
	(1)	(2)	(3)	(4)	(5)
	i				
	ii				
	iii				
	iv				
	NOTE ► Enter the totals of tax paid u/s 140B at Sl. No.11 of Part B-ATI				
B TAX PAYMENTS					
ADVANCE/SELF ASSESSMENT/ REGULAR ASSESSEE	Details of payments of Advance Tax / Self-Assessment Tax / Regular Assessment Tax, credit for which has not been claimed in the earlier return (credit for the same is not to be allowed again under section 140B(2))				
	Sl. No.	BSR Code	Date of Deposit (DD/MM/YYYY)	Serial Number of Challan	Amount (Rs.)
	(1)	(2)	(3)	(4)	(5)
	i				
	ii				
	iii				
	iv				
NOTE ► Credit for above is not to be allowed again under section 140B(2)					
15. Relief u/s 89 which is not claimed in earlier return [relief for the same is not to be allowed under section 140B(2)]					Rs.

VERIFICATION

I, son/ daughter of solemnly declare that to the best of my knowledge and belief, the information given in the return is correct and complete and is in accordance with the provisions of the Income-tax Act, 1961. I further declare that I am making this return in my capacity as (drop down to be provided in e-filing utility) and I am also competent to make this return and verify it. I am holding permanent account number. (Please see instruction).

Date:

Signature:”.

[F. No. 370142/20/2025-TPL]

PRADEEP SHARMA, Dy. Secy., Tax Policy and Legislation

Note:- The principal rules were published in the Gazette of India, Extraordinary, part II, Section 3, sub-section (ii) *vide* number S.O. 969(E), dated the 26th March, 1962 and was last amended *vide* number GSR 303(E), dated the 09th May, 2025.