

“(5कक). प्रत्येक व्यक्ति, जिसे 1 अक्टूबर 2024 से पूर्व फाइल किए गए आधार आवेदन प्ररूप के नामांकन आईडी के आधार पर स्थायी खाता संख्या आबंटित किया गया है, अपना आधार संख्यांक प्रधान आय-कर महानिदेशक (प्रणाली) या आय-कर महानिदेशक (प्रणाली) या उक्त प्राधिकारियों द्वारा प्राधिकृत व्यक्ति को सूचित करेगा।

3. उक्त नियमों में, नियम 114 के उपनियम (6) में, “उपनियम (5) में आधार संख्यांक की सूचना” शब्दों, कोष्ठकों और अंक के स्थान पर “उपनियम (5) और (5कक) में आधार संख्यांक की सूचना” शब्द, कोष्ठक, अंक और अक्षर रखे जाएंगे।”।

[फा. सं. 370142/1/2025-टीपीएल]

सुरबेन्दु ठाकुर, अवर सचिव

टिप्पण: मूल नियम, भारत के राजपत्र, असाधारण, भाग II, खंड 3, उपखंड (ii) में का.आ. 969(अ), तारीख 26 मार्च, 1962 द्वारा प्रकाशित किए गए थे और अंतिम संशोधन, सा.का.नि.207(अ) तारीख 28.03.2025 द्वारा किया गया था।

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

NOTIFICATION

New Delhi, the 3rd April, 2025

No. 25/2025

G.S.R. 217(E).— In exercise of the powers conferred by sub-section (2A) of section 139AA 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 (ninth Amendment) Rules, 2025.

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

2. In the Income-tax Rules, 1962 (hereinafter referred as the said rules), in rule 114, after sub-rule (5A), the following shall be inserted, namely: —

“(5AA) Every person who has been allotted permanent account number on the basis of Enrolment ID of Aadhaar application form filed prior to the 1st day of October, 2024, shall intimate his Aadhaar number to the Principal Director General of Income-tax (Systems) or Director General of Income-tax (Systems) or the person authorised by the said authorities.

3. In the said rules, in rule 114, in sub-rule (6), for the words, brackets and figures “intimation of Aadhaar number in sub-rule (5)”, the words, brackets and figures “intimation of Aadhaar number in sub-rule (5) and (5AA)” shall be substituted.”.

[F. No. 370142/1/2025-TPL]

SURBENDU THAKUR, Under Secy.

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 notification No. G.S.R.207(E), dated 28.03.2025.

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

NOTIFICATION

New Delhi, the 3rd April, 2025

No. 26/2025

S.O. 1605(E).— In exercise of the powers conferred by sub-section (2A) of section 139AA of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies that every person who has been allotted permanent account number on the basis of Enrolment ID of Aadhaar application form filed prior to the 1st day of October, 2024, shall intimate his Aadhaar number to the Principal Director General of Income-tax (Systems) or Director General of Income-tax (Systems) or the person authorised by the said authorities on or before the 31st day of December, 2025 or such date as may be specified by the Central Board of Direct Taxes in this behalf.

[F. No. 370142/1/2025-TPL]

SURBENDU THAKUR, Under Secy., Tax Policy & Legislation Division