MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 17th September, 2026

INCOME-TAX

G.S.R. 822(E).— In exercise of the powers conferred by section 533 read with sections 262, 273, 413, 514 and 515 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 (Fourth Amendment) Rules, 2026.

(2) In these rules, —

(a) rules 2 to 4 shall be deemed to have come into force on the 1st day of April, 2026; and

(b) rules 5 to 8 shall come into force on the date of their publication in the Official Gazette.

2. In the Income-tax Rules, 2026 (hereinafter referred to as the said rules), in rule 160, —

(a) in sub-rule (3), for the brackets and figure “(i)”, the brackets and letter “(a)” shall be substituted;

(b) in sub-rule (4), for the brackets and figure “(i)”, the brackets and letter “(a)” shall be substituted.

3. In the said rules, in rule 176, in sub-rule (3), in clause (a), in sub-clause (ii), for the words “by affixing digital signature”, the words “by way of an electronic communication” shall be substituted.

4. In the said rules, in rule 225, —

(a) in sub-rule (4), clause (c) shall be omitted;

(b) in sub-rule (19), for the words “or to arrest”, the word “of” shall be substituted;

(c) in sub-rule (56), for the word, figures, brackets and letter “sub-rule 53(iv).S”, the word, figures, brackets and letter “sub-rule 53(d)” shall be substituted;

(d) sub-rules (75), (76), (77), (78), (79), (80), (81), (82), (83) and (91) shall be omitted;

(e) in sub-rule (87), the brackets and words “(except arrest and detention)” shall be omitted.

5. In the said rules, in rule 246, in sub-rule (4), for the figures, letters and word “30th September, 2026”, the figures, letters and word “31st March, 2027” shall be substituted.

6. In the said rules, in rule 256, in sub-rule (4), for the figures, letters and word “30th September, 2026”, the figures, letters and word “31st March, 2027” shall be substituted.

7. In the said rules, for FORM NO. 169, the following Form shall be substituted, namely: —

"FORM NO. 169
[*See* rules 246 and 247]

Application for registration as a valuer under section 514 of Income-tax Act, 2025 (30 of 2025)

To,
*****Principal Chief Commissioner,
Chief Commissioner,
Principal Director General,
Director General,

Sir/Madam,

I hereby apply for registration as a valuer under section 514 of the Income-tax Act, 2025 (30 of 2025). The following particulars are furnished herewith:

Part A: Personal Information				
1.	Name		*(Refer Note 1)*	
2.	Permanent Account Number (PAN)			
3.	Address		*(Refer Note 2)*	
4.	Date of birth		*dd/mm/yyyy*	
5.	Contact details			
	(i)	Mobile Number	Country Code	Number
	(ii)	Email ID		
Part B: Class of Asset *(Refer Note 3)*				
6.	Class of Asset for which registration as valuer is being sought		*[Free Text]*	
Part C: Details of qualifications for eligibility as Valuer (*Refer Note 4*)				
7.	(i)	Educational qualification(s)	*[Upload]*	
	(ii)	Former employment	*[Upload]*	
	(iii)	Details of Practice as consulting engineer, valuer of real estate, surveyor or architect, etc.	*[Upload]*	
	(iv)	Any other details (For the purposes of eligibility as Valuer)	*[Upload]*	
8.	(i)	Please enclose full details of your experience as a valuer including a list of assets valued or works executed during the last three years	*[Upload]*	
	(ii)	Are you registered as valuer under Wealth-tax Act, 1957 (27 of 1957)?	*(i) Yes* *(ii) No*	
	(iii)	If the answer to 8(ii) is yes, then upload valid certificate of registration	*[Upload]*	
Part D: Grounds of Disqualifications *(Refer Note 5)*				
9.	(i)	Whether you are disqualified from applying for registration by reason of any of the provisions contained in Rule 247(4) or (5)?	*(i) Yes* *(ii) No*	
	(ii)	If the answer to 9(i) is yes, then fill the relevant clause	*[Free Text]*	

Part E: Verification and Declaration

I, ___________________________having PAN _______________ , do hereby declare that to the best of my knowledge and belief, what is stated above is correct, complete and is truly stated.

I further declare that I shall,—

(a) make an impartial and true valuation of any asset which I may be required to value;

(b) furnish the report of such valuation in the prescribed form;

(c) charge fees at a rate not exceeding the rate or rates prescribed by the Board in this behalf;

(d) not undertake any valuation of any asset in which I have a direct or indirect interest.

I am competent to make this declaration and verify it. Verified today the _______________ day of ____________20_____.

Place…………

Date ....

* Delete whichever is not applicable

____

(Signature of Declarant)

Notes:

1. First, middle and last name shall be provided in full without any abbreviations.
2. The address shall contain (i) Country/Region, (ii) Flat/Door/Building, (iii) Road/Street/Block/Sector, (iv) PIN/ZIP Code, (v) Post Office, (vi) Area/locality, (vii) District, and (viii) State. The address may also contain DIGIPIN.
3. For the purposes of registering as valuer of a class of asset, one of the following class of assets shall be filled:

Sl. No.	Class of Assets
1	Immovable property (other than agricultural lands, plantations, forests, mines and quarries)
2	Agricultural lands, other than coffee plantation, tea plantation, rubber plantation or cardamom plantation
3	Coffee plantation, tea plantation, rubber plantation or cardamom plantation
4	Forest
5	Mines and quarries
6	Stocks, shares, debentures, securities, shares in partnership firms and of business assets, including goodwill but excluding those mentioned at serial numbers 1 to 5 and 7 to 11
7	Machinery and plant
8	Jewellery
9	Works of art
10	Life interest, reversions and interest in expectancy
11	Any other asset

4. Details of qualifications for eligibility as valuer shall be selected as per rule 247(2).
5. Disqualifications for registering as valuer shall be as per rule 247(4) and (5).
6. Separate form is required to be filled up for getting registration for different class of assets.
7. This form must be accompanied by a fee of Rs. 10,000. No fee shall be required, in case of valuers already registered under Wealth-tax Act, 1957 (27 of 1957).
8. Some of the Information in the form would be pre-filled to the extent possible.”.

8. In the said rules, for FORM NO. 171, the following Form shall be substituted, namely: —

"FORM NO. 171
[*See* rules 256 and 257]

Form of application for registration as authorised income-tax practitioner under section 515 of Income-tax Act, 2025 (30 of 2025)

To

*Chief Commissioner or Commissioner of Income-tax,

____

Sir/Madam,

I hereby apply for registration as authorised income-tax practitioner under section 515(3)(a)(v) or (vi) or (vii) or (viii).

Part A: Personal Information					
1.	Name			*(Refer Note 1)*	
2.	Gender (*Select One*)			(i) Male (ii) Female (iii) Transgender	
3.	Permanent Account Number (PAN)				
4.	Name of *Father/Husband			*(Refer Note 1)*	
5.	Permanent Residential Address			*(Refer Note 2)*	
6.	Present Residential Address			*(Refer Note 2)*	
7.	Contact Details				
	(i)	Mobile Number		Country Code	Number
	(ii)	Email ID			
8.	Principal Place of Profession in India				
9.	(i)	Whether partner in a firm, (*Select One*)		(i) Yes (ii) No	
	(ii)	If the answer to row 9(i) is yes, then provide following details of the firm:			
		(a)	Name	*(Refer Note 1)*	
		(b)	PAN		
		(Repeat, if required)			
Part B: Declaration by Applicant					
10.	(i)	(a)	Details of prescribed educational qualifications	*[Free Text]*	
		(b)	Attach true copy of the certificate mentioned in row 10(i)(a)	*(Refer Note 3)*	
			(Repeat, if required)		
	(ii)	(a)	Are you registered as authorised income-tax practitioner under Income-tax Act, 1961 (43 of 1961)?	*(i) Yes* *(ii) No*	
		(b)	If the answer to 10(ii)(a) is yes, then upload valid certificate of registration	*(Refer Note 3)*	
	(iii)	Any other details (For the purposes of eligibility)		*(Refer Note 3)*	
	(iv)	(a)	Whether you have been disqualified from applying for registration by reason of any of the provisions contained in section 515(4) or (5) or (7) (*Select One*)	(i) Yes (ii) No	

		(b)	If the answer to 10(iv)(a) is yes, then please specify whether you are disqualified permanently under section 515(4)(a) or section 515(5)(b) or section 515(7)	(i) Yes (ii) No
		(c)	If the answer to 10(iv)(b) is No, then please specify the date till which you are disqualified	dd/mm/yyyy

I certify that I have been practicing before income-tax authorities for not less than one year and that I have not so far made any application under Income-tax Act, 2025 (30 of 2025) for registration as an authorised income-tax practitioner to any other Chief Commissioner or Commissioner of Income-tax.

Place:
Date:

____
(Signature)

Verification

I, ______________ [*name in block letters*], do declare that what is stated in the above application is true to the best of my information and belief.

Place:
Date:

____
(Signature)

*Delete whichever is not applicable

Notes:

1. First, middle and last name shall be provided in full without any abbreviations.
2. The address shall contain (i) Country/Region, (ii) Flat/Door/Building, (iii) Road/Street/Block/Sector, (iv) PIN/ZIP Code, (v) Post Office, (vi) Area/locality, (vii) District, and (viii) State. The address may also contain DIGIPIN.
3. With respect to row 10, following documents shall be provided as annexures, namely:

Annexure	Particulars
A-1	True copy of the certificate enclosed as mentioned in row 10(i)(b).
A-2	Valid certificate of Registration as mentioned in row 10(ii)(b).
A-3	Any other detail for the purposes of eligibility as mentioned in row 10(iii).

4. Some of the information in the form would be pre-filled to the extent possible.".

[Notification No. 120/2026/F. No. 370142/30/2026-TPL]

PRERNA, Under Secy.

Note: The Income-tax Rules, 2026 were published in the Gazette of India, Extraordinary, Part II, section 3, sub-section(i) *vide* notification number G.S.R. 198(E), dated the 20th March, 2026 and was last amended *vide* notification G.S.R. 656(E), dated the 24th July, 2026.

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