MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 7th April, 2025

No. 30/2025

G.S.R. 221(E).—In exercise of the powers conferred by section 158BC read with section 295 of the Incometax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Incometax Rules, 1962, namely:-

- 1. (1) These rules may be called the Income-tax (Tenth Amendment) Rules, 2025.
 - (2) They shall be deemed to have come into force on the 1st day of September, 2024.
- 2. In the Income-tax Rules, 1962 (hereinafter referred to as the said rules), after rule 12AD, the following rule shall be inserted, namely: —
- **"12AE. Return of income under section 158BC.** (1) The return of income required to be furnished by any person under clause (a) of sub-section (1) of section 158BC, relating to any search initiated under section 132 or requisition made under section 132A on or after the 1st day of September, 2024 shall be in the Form ITR-B and be verified in the manner indicated therein.
- (2) The return of income referred to in sub-rule (1) shall be furnished by a person, mentioned in column (2) of the Table below in the manner specified in column (3) thereof: —

TABLE

Sl. No.	Person	Manner of furnishing return of income
(1)	(2)	(3)
1.	(a) person whose accounts are required to be audited under section 44AB of the Act;(b) Company;(c) Political party.	Electronically under digital signature.
2.	Any person other than a person mentioned in column (2) of Sl. No. (1) above.	(A) Electronically under digital signature;(B) Transmitting the data electronically in the return under electronic verification code.

Explanation.- For the purposes of this sub-rule, "electronic verification code" shall have the same meaning as assigned to it in *Explanation* to sub-rule (2) of rule 12AC.

- (3) The Principal Director-General of Income-tax (Systems) or Director-General of Income-tax (Systems) shall specify the procedures, formats and standards for ensuring secure capture and transmission of data and shall also be responsible for evolving and implementing appropriate security, archival and retrieval policies in relation to furnishing the return in the manners specified in column (3) of the Table.
- (4) In a case where claim of credit of the tax payments is made against undisclosed income of the block period other than by way of self-assessment tax for the block period, claim of such credits and the allowability thereof shall be subject to the verification by and satisfaction of, the Assessing Officer."
- 3. In the said rules, in Appendix-II, after FORM ITR-U, the following FORM ITR-B shall be inserted, namely: -

		Block period	INDIAN INCOME TAX RETURN FOR BLOCK ASSESSMENT
FORM		(Derived by	[For search and seizure cases (Chapter XIV-B)]
	ITR-B	system based on A19-A20)	(See section 158BC(1)(a) r.w. rule 12AE of the Income-tax Rules, 1962)
"		7117 7120)	(Refer instructions for eligibility)

PART	Γ A -	-G	EN	E	RA	LI	NF(ORN	[AT	ION																		
										(A2) First	(A	4) I	Date	e of	f		(A5)	Aadh	aar	Number	(1.	2 digits	(If	applic	able	and	eligible	for
										Name	Bi	rth	/				Aadl	aar N	0.)								_	
											In	cor	por	ati	on													
(41)										(A2a)	D	D I	v N	Y	Y	Y												
(A1) PAN										Middle																		
FAIN										Name																		
1																												
										(A3) Last																		
										name																		
(A6) I	Mol	bil	e						(4	(A7) Email Add	ress	5																
No.																												
Addr	ess:	(A8) F	lat/	Do	or/I	Block	No	. (A9) Name of	•			(/	A15) N	ature (of emp	loyı	ment-								
Prem	ises	/B	uil	din	g/\	/illa	age	(A10) R (oad/Street/Pos	t Of	fice			Ce	enti	al Go	vt. 🗆 S	Stat	e Govt.		Public S	ector	Under	takin	ıg 🗆 🛚	Pension	ers-
Area/	Loc	cal	ity	(A	11) T	owr	ı/Cit	y/Di	strict (A12) St	ate	(A1	3)	C	G		Pensio	ners-S	G [Pension	iers	s-PSU	□ Pe	nsione	rs- Ot	thers	☐ Otl	iers
Coun	trv	(A	14) P	IN	cod	le								No	ot A	pplica	ble (e.	g. F	amily Pe	nsic	on etc.)						

(A16) Status		(A17) Residential Status	☐ Resident	(A18) In		(i) Dom	estic	Comp	any		
		in India	□Resident but not	a compan (Tick an	•	(ii) For	eign (Compa	anv		
			Ordinarily Resident	M	,						
			□Non-resident								
(A19) Date	on which First	(DD/MM/YYYY)	(A20) Date on which La	ast of the		(D)	D/MN	1/YYY	Y)		
search author			search authorisations executed/requisition u			,					
executed/requ made	isition u/s 132A		made	75 132A							
(A21) Block	From	То	(A22) Return filed in	□ 158BC		☐ 158H	C in	pursu	ance to	o sect	tion
Period (A22) F. (A22)	(DD/MM/YYYY)	(DD/MM/YYYY)	response to notice u/s			158BD	1 1		D /1 /1	£ (\$ 73.7	¥7¥7\
Notice u/s 158		cument Identification Numl	ber (DIN) & Date of						OD/MN	1/YY.	YY)
(A24) Due dat	e for filing return	of income in response to not	tice u/s 158BC			(DD/MN	1/YYY	YY)			
(A25) Details	of return previous	ly filed for the assessment ye	ears falling within the blo	ck period (Refer No	ote 1)					
(A26) Assess	ment Year Y6	(i) Enter date of filing of la	st return			(DD/MI	1/YY	Y Y)			
	sessment year e block period)	(ii) Section under which fil	ed	139(1)	139 (4	4) 🗖 139	(5)	139(8A) fil	ed p	rior
comprising th	c block period)			to the da							
				(drop dov	vn)		1			1	
		(iii) Enter Acknowledgeme (iv)Any assessment/reasses	•	☐ Yes (I	losso se	lost soo	ion f	rom t	ho dr	on de	OWN
		pending for the year und	der consideration as on	143(3), 14							
		date of initiation of search	or requisition				No				
(A27) Assessm	ent Year Y5	(i) Enter date of filing of la	st return			(DD/MI	1/YYY	Y Y)			
		(ii) Section under which fil	ed	□ 139(1) to the da							
				148	153A C						
		(iii) Enter Acknowledgeme	ent or Receipt No.	(drop dov	vii)				П		
		(iv)Any assessment/reasses		☐ Yes (I							
		pending for the year und date of initiation of search		143(3), 14	18, 153A		w.s. 1 No	53C , 1	158BC	, 2451	D)
(A28) Assessm	ent Year Y4	(i) Enter date of filing of la	*			(DD/MN		YY)			
		(ii) Section under which fil	ed	139(1)							
				to the da 148 □ (drop dov	153A C						
		(iii) Enter Acknowledgeme	ent or Receipt No.	(arop aov	vii)				П		
		(iv)Any assessment/reasses		☐ Yes (p						•	
		pending for the year und date of initiation of search		143(3), 148, 153A, 153A r.w.s. 153C, 158BC, 245D) □ No							
(A29) Assessm	ent Year Y3	(i) Enter date of filing of la	st return			(DD/MN	1/YYY	YY)			
		(ii) Section under which fil	ed	□ 139(1) to the da	,	*			-	•	
				148 □ (drop dov	153A C						
		(iii) Enter Acknowledgeme	ent or Receipt No.	(urop uo					П		
		(iv)Any assessment/reasses	sment or recomputation	☐ Yes (I	lease se	elect sec	ion f	rom t	he dr	op-do	own
		pending for the year und date of initiation of search	der consideration as on	143(3), 14	8, 153A		w.s. 1 No	53C , 1	58BC	, 245]	D)
(A30) Assessm	nent Year Y2	(i) Enter date of filing of la				(DD/MN		YY)			
		(ii) Section under which fil	ed	139(1)							
				to the da					_		
		(iii) Enter Acknowledgeme	ent or Receipt No.	(drop dov	vn)				\top		
		(iv)Any assessment/reasses		☐ Yes (p	lease se	elect sect	ion f	rom f	he dr	on-de	own
		pending for the year und date of initiation of search	der consideration as on	143(3), 14		, 153A r.					
(A31) Assessm	nent Year Y1	(i) Have you furnished retu		☐ Yes (pl		ter date	110		□ No		
		(ii) If the response to (i) above is Ves. section	of filing (due d	late C	1304	1)- A	fter
		under which filed	on ☐ 139(1)- On or Before due date ☐ 139(4)- After due date ☐ 139(5) ☐ 139(8A) filed prior to the date of initiation of search or requisition (drop down)						date		
		(iii) Enter Type of ITR for	m filed			02 1	1.000	(
		(iv) Enter Acknowledgeme						\prod			
		(v) Enter total income decl	ared in return		<u>ı I İ</u>	R	s.				1
		(vi)Enter total income after	r processing u/s 143(1)			R	s.				

	(vii)Aggregate value of international transactions (as per form 3CEB where available, in any other case, provisional value thereof)	Rs.
	(viii)Aggregate value of specified domestic transactions (as per form 3CEB where available, in any other case, provisional value thereof)	Rs.
	(ix) If the response to (i) above is No, whether the due date to file the return of income u/s 139(1) has expired?	□ Yes □ No
	(x) If the response to (ix) above is No, please choose the ITR form for filing details of your income	
	(ITRs 1-7 to be selected from drop-down and filed as per the details made available by e-filing utility – see Note 2)	
	Note: To be filled where previous year has ended and the due date for furnishing the return for such year has not expired.	
(A32) Assessment Year Y0 (In case Y0 is a part year)	(i) Income pertaining to the period (specify details in Part B) [Other than relating to (ii) & (iii) below in view of section 158BB(3)]	Rs.
	(ii) Aggregate value of international transactions during the part period	Rs.
	(iii)Aggregate value of specified domestic transactions during the part period	Rs.
(A33) Assessment Year Y0 (In case Y0 is a complete year)	(i) Have you furnished return of income?	☐ Yes (please enter date of filing (DD/MM/YYYY)
	(ii) If the response to (i) above is Yes, section under which filed	□ 139(1)- On or Before due date □ 139(4)- After due date □ 139(5) □ 139(8A) filed prior to the date of initiation of search or requisition (drop down)
	(iii) Enter Type of ITR form filed	
	(iv) Enter Acknowledgement or Receipt No.	
	(v) Enter total income declared in return	Rs.
	(vi) Enter total income after processing u/s 143(1) (if applicable)	Rs.
	(vii)Aggregate value of international transactions (as per form 3CEB where available, in any other case, provisional value thereof)	Rs.
	(viii)Aggregate value of specified domestic transactions (as per form 3CEB where available, in any other case, provisional value thereof)	Rs.
	(ix) If the response to (i) above is No, whether the due date to file the return of income u/s 139(1) has expired?	□ Yes □ No
	(x) If the response to (ix) above is No, please choose the ITR form for filing details of your income	
	(ITRs 1-7 to be selected from drop-down and filed as per the details made available by e-filing utility – see Note 3)	
	Note: To be filled where previous year has ended and the due date for furnishing the return for such year has not expired.	
(A34) Assessment Year Y+1 (part year, if applicable)	(i) Income pertaining to the period (specify details in Part B) [Other than relating to (ii) & (iii) below in view of section 158BB(3)]	Rs.
	(ii)Aggregate value of international transactions during the part period	Rs.
	(iii)Aggregate value of specified domestic transactions during the part period	Rs.

			up of income as per section 158BB(1A)(c)(ii) and 158BB(1A)(c)(iii) per fapplicable)	aining to the	Assessment Yea	r Y0	(part year) or
	1	Salar				1	
PAR	2	Incon	ne from house property (enter nil if loss)			2	
7+1(3	Profit	s and gains from business or profession				
INCOME OF Y0 (PART YEAR) OR Y+1(PART YEAR)		i	Profits and gains from business other than speculative business and specified business (enter nil if loss)	3i			
AR)		ii	Profits and gains from speculative business (enter nil if loss)	3ii			
YE AR)		iii	Profits and gains from specified business (enter nil if loss)	3iii			
ART YE YEAR)		iv	Income chargeable to tax at special rates	3iv			
70 (P		v	Total (3i + 3ii+3iii +3iv)			3v	
OF 1	4	Capit	al gains				
ME		a	Short term				
[CO]			i Short-term chargeable @ 20%	ai			
N			ii Short-term chargeable @ 30%	aii			

		iii	Short-term chargeable at applicable rate	aiii			
		iv	Short-term chargeable at special rates in India as per DTAA	aiv			
		v	Total Short-term (ai + aii + aiii + aiv) (enter nil if loss)	4av			
	b	Long	-term				
		i	Long-term chargeable @ 12.5%	bi			
		ii	Long-term chargeable @ 20%	bii			
		iii	Long-term chargeable at special rates in India as per DTAA	biii			
		iv	Total Long-term $(bi + bii + biii)$ (enter nil if loss)	4biv			
	c	Sum	of Short-term/Long-term capital gains (4av + 4biv) (enter nil if loss)		4	c	
	d	Capit	tal gain chargeable @ 30% u/s 115BBH		4	d	
	e	Total	capital gains (4c + 4d)		4	e	
5 In	ncom	e fror	n other sources				
	9		ncome from other sources chargeable to tax at normal applicable (enter nil if loss)	5a			
	b	Incon	ne chargeable to tax at special rate	5b			
	c	Incon if loss	ne from the activity of owning and maintaining race horses (enter nil	5c			
	d	Total	(5a + 5b + 5c)		5	d	
6 T	otal o	of hea	d wise income (1 + 2+3v + 4e + 5d)			6	

PAR	Γ C – TI COMP	UTATION OF U	NDISCLOSI	ED INCOM	IE (To be fi	lled where se	earch/requisition is conc	luded in the same year in wl	nich it was initiated)	
SI. No.	Assessment Year comprising the block period	Undisclosed income declared for the year comprised in the block period	Total determined 143(1) or u/s 143/ 1 153A/ 158BC(1)(deprior to the search requisition	income d u/s assessed 144/ 147/ 153C/ c)/ 245D ac date of or	Total declared i income 139(1) response u/s 142(1 the date of sea	income in return of filed u/s or in to notice) prior to of initiation arch or n and not	Total income referred to in subsection (5) of section 115A or section 115G or sub-section (1) of section 194P for any year comprised in the block period	Income of previous year which has ended and the due date for furnishing the return for such year has not expired prior to the date of initiation of the search or the date of requisition (on the basis of entries relating to such income or transactions as recorded in the books of account and other documents maintained in the normal course before the date of initiation of search or requisition)	Income of period commencing from 1st day of April of the previous year in which the search is initiated or requisition is made and ending on the day immediately preceding the date of initiation of search or requisition (on the basis of entries relating to such income or transactions as recorded in the books of account and other documents maintained in the normal course on or before the day immediately preceding the date of initiation of search or requisition)	Income of period commencing from the date of initiation of the search or requisition and ending on the date of the execution of the last of the authorisations for search or requisition (on the basis of entries relating to such income or transactions as recorded in the books of account and other documents maintained in the normal course for such period on or before the date of the execution of the last of the authorisations)
		(Rs.)	(Rs	s.)	(I	Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)
		{Refer section 158BB(1)(a) r.w.s. 158B(b)}	{Refer 158BB(1A)	section (a)}	{Refer 158BB(1A	section A)(b)}	{Refer section 158BB(1A)(d)}	{Refer section 158BB(1A)(c)(i)}	{Refer section 158BB(1A)(c)(ii)}	{Refer section 158BB(1A)(c)(iii)}
		[A]	[B]	[<u>C]</u>	[D]	[E]	[F]	[G]
			Amount (Rs.)	Section	Amount (Rs.)	Section				
1	Assessment Year Y6									
2	Assessment Year Y5									
3	Assessment Year Y4									
4	Assessment Year Y3									
5	Assessment Year Y2									
6	Assessment Year Y1									
7	Assessment Year Y0 ((In case Y0 is a part year)			A an 3 : 2	uad (D. f.	150DD(5))	(Firms in C. I. 141)		Total of Column [F] and [G] (This should be equal to value from row 6 of PART-B)	(Rs.)
8	income charge	eable to tax for the	e block perio	oa as declai	rea {Refers	8.128RR(2)}	(Figure in Column [A])			(Rs.)

OR

- ѕирѕеан.		ملك ماه نماييه معني	anal an a			jiiica in c	use where the aute	oj execution oj the ta	si oj ine dumorisanons j	or search or requisition j	alls in a previous year
Sl. A No. Y co	Assessment Year comprising the block period	Undisclosed income declared for the year comprised in the block period	Total incordetermined 143(1) or a u/s 143/14 153A/153C(1)(prior to the search or requisition	me d u/s d u/s assessed 4/147/ C/ c)/245D e date of	Total incomdeclared in of income fi 139(1) or in response to u/s 142(1) p the date of initiation of or requisition of covered	return led u/s notice rior to search on and in [B]	Total income referred to in sub-section (5) of section 115A or section 115G or sub-section (1) of section 194P for any year comprised in the block period	Income of previous year which has ended and the due date for furnishing the return for such year has not expired prior to the date of initiation of the search or the date of requisition (on the basis of entries relating to such income or transactions as recorded in the books of account and other documents maintained in the normal course before the date of initiation of search or requisition)	Income of period commencing from 1st day of April of the previous year in which the search is initiated or requisition is made and ending on the day immediately preceding the date of initiation of search or requisition (on the basis of entries relating to such income or transactions as recorded in the books of account and other documents maintained in the normal course on or before the day immediately preceding the date of initiation of search or requisition)	Income of period commencing from the day on which search is initiated or requisition is made and ending on the 31st day of March of the previous year in which the search is initiated or requisition is made (on the basis of entries relating to such income or transactions as recorded in the books of account and other documents maintained in the normal course for such period on or before the date of the execution of the last of the authorisations)	Income of period commencing from 1st day of April of the previous year in which last of the authorisations for search or requisition is executed and ending on the date of the execution of the last of the authorisations for search or requisition (on the basis of entries relating to such income or transactions as recorded in the books of account and other documents maintained in the normal course for such period on or before the date of the execution of the last of the authorisations)
		(Rs.)	(Rs		(Rs.)		(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)
		{Refer section 158BB(1)(a) r.w.s. 158B(b)}	{Refer sect 158BB(1A)		{Refer section 158BB(1A)({Refer section 158BB(1A)(d)}	{Refer section 158BB(1A)(c)(i)}	{Refer section 158BB(1A)(c)(ii)}	{Refer section 158BB(1A)(c)(iii)}	{Refer section 158BB(1A)(c)(iii)}
		[A]	[B]]	[C]		[D]	[E]	[F]	[G]	[H]
			Amount (Rs.)	Section	Amount (Rs.)	Section					
	Assessment Year Y6		` ′		, ,						
2 A	Assessment										
	Year Y5										
	Assessment Year Y4						_				
4 A	Assessment Year Y3										

5	Assessment Year Y2						
6	Assessment Year Y1						
7	Assessment Year Y0						
8	Assessment Year Y+1 ((In case Y+1 is a part year)						(This should be equal to value from row 6 of PART-B)
9	Income chargeable to tax	for the block period as	declared {Refer s.158BB	(5)} (Figure in Co	lumn [A])	 	(Rs.)

S.	Head of income				As	sessment Year				
no.		Y6	Y5	Y4	Y3	Y2	Y1	Y0	Y+1 (If applicable)	Total
1	Salaries									li
2	Income from house property									2i
3	Profits and gains from business or profession									3i
4	Capital gains									4i
	4a Short-term									
	4b Long-term									
5	Income from other sources									5i
6	Total of head-wise undisclosed income (1i+2i+3i+4i+5i)			•		1		1	1	ı

S. no.	Particular of income	Undisclosed income declared (Rs.)												
		Assessment Year Y6	Assessment Year Y5	Assessment Year Y4	Assessment Year Y3	Assessment Year Y2	Assessment Year Y1	Assessment YearY0 Part or complete, as the case maybe)	Assessment Year Y+1 (If applicable)		Cotal	words)		
1	Money									Ai	(Rs.)			
2	Bullion									Bi	(Rs.)			
3	Jewellery									Ci	(Rs.)			
4	Other valuable article or thing									Di	(Rs.)			
5	Virtual Digital Asset									Ei	(Rs.)			
6	Expenditure									Fi	(Rs.)			
7	Incorrect claim on account of expense									Gi	(Rs.)			
8	Incorrect claim on account of exemption									Hi	(Rs.)			
9	Incorrect claim on account of deduction									Ii	(Rs.)			
10	Incorrect claim on account of allowance									Ji	(Rs.)			
11	International Transactions (refer Note 4 in respect of the part assessment year)							(to be filled only in case Y0 is a complete year)		Ki	(Rs.)			
12	Specified Domestic Transactions (refer Note 4 in respect of the part assessment year)							(to be filled only in case Y0 is a complete year)		Li	(Rs.)			
13	Income based on any entries in books of account or other documents or transactions									Mi	(Rs.)			
14	Any Other									Ni	(Rs.)			
15	Total of item-wise undisclosed income (Ai+Bi+Ci+Di+Ei+Fi+Gi+Hi+Ii+Ji+Ki+Li+M i+Ni) {This should be equal to row 6 of Part D I}					(Rs	.)							

PAI	RT E – TAX PAYABLE		
1.	Tax payable on the undisclosed income of the block period (60% of sl. no 8 or 9 of Part C-TI, as applicable)	1a	Amount (Rs.)
2.	Surcharge on (1) above (if applicable)	1b	
3.	Health and Education cess @ 4% on (1+2) above	1c	
4.	Total tax payable (1+2+3)	1d	
5.	Interest payable under section 158BFA(1)	1e	
6.	Gross tax payable on the undisclosed income of the block period	2	
7.	Taxes paid	3	
8.	Balance payable/ refundable	4	

Details of payments of tax on the undisclosed income of the block period																							
Sl. No.							ate o	f Dep	osit (DD/M	M/YYY	Y)	Serial Number of Challan					Amount (Rs.)					
(1) (2)						(3)							(5)										
i																							
ii																							
iii																							
iv																							

PART G –TAX PAYMENTS MADE WHICH ARE NOT INCLUDED IN PART F AND FOR WHICH CREDIT IS SOUGHT AGAINST UNDISCLOSED INCOME

(Note: Claim of such credit and the allowability thereof is subject to the verification and satisfaction of the Assessing Officer)

Details of payments of tax (advance tax/self-assessment tax) for which no credit has been claimed in the returns filed earlier

elf-	Sl. No.		Date of Deposit (DD/MM/YYYY)					Serial Number of Challan					Amount (Rs.)								Assessment Year								
self- tax	(1)			(2))						(3)						(4))					((5)				(6)
tax/ ent 1	i																												
9 E	ii																												
va	iii																												
Ada	iv																												
	NO	TE ▶	\boldsymbol{E}	nter t	he to	tals o	of Se	lf-A	ssess	smer	ıt ta.	x (aa	lvan	ce ta	ıx/se	lf-as	sess	men	ıt tax)									•	

PART H –TAX PAYMENTS MADE WHICH ARE NOT INCLUDED IN PART F AND FOR WHICH CREDIT IS SOUGHT AGAINST UNDISCLOSED INCOME WHICH HAS NOT BEEN CLAIMED EARLIER (Note: Claim of such credit and the allowability thereof is subject to the verification and satisfaction of the Assessing Officer) $Details \ of \ payments \ of \ tax \ (TDS/TCS) \ for \ which \ no \ credit \ has \ been \ claimed \ in \ the \ returns \ filed \ u/s \ 139 \ earlier \ or \ where \ no \ return \ has$ been filed TAN/PAN of Total TDS/TCS Credit for TDS/TCS Amount of TDS/TCS credit Sl. No. Assessment Year forming part of deductor or credit available claimed in all the claimed in the current return block period collector (Rs.) return(s) filed u/s 139 (Rs.) (Rs.) where credit is available **(2)** (5) (1) (3) **(4) (6)** i $NOTE \triangleright$ Enter the totals of TDS/TCS

VERIFICATION

Stamp Receipt No.,	I,	son/ daughter of	solemnly declare that to the best of my knowle	edge and
Seal, Date & Sign of	belief, the information g	given in the return is correct	and complete and is in accordance with the provision	is of the
Receiving Official	Income-tax Act, 1961. I	further declare that I am making	ing this return in my capacity as(drop do	wn to be
	provided in e-filing utilit	ty) and I am also competent to	make this return and verify it. I am holding permanent	accoun
	number			
	Date:		Signature:	

If the	If the return has been prepared by a Tax Return Preparer (TRP) give further details below:													
Identification No. of TRP									Name of TRP	Counter Signature of TRP				
										_				
If TR	P is e	ntitle	d for											

Notes:

Note: 1

Assessment Year Y6 to Y1:

Six assessment years preceding the assessment year relevant to the previous year in which search was initiated under section 132 or any requisition was made under section 132A.

Assessment Year Y0:

- ❖ Where search/requisition is concluded in the same year in which it was initiated: Y0 is the period in the assessment year relevant to the previous year which will be from the 1st April of the year in which search/requisition initiated upto the date of execution of the last of the authorisations for search or requisition.
- ❖ Where the date of execution of the last of the authorisations for search or requisition falls in a previous year subsequent to the year in which the search or requisition was initiated: Y0 is the complete assessment year relevant to the previous year starting from the 1st April of the year in which search/requisition is initiated and upto 31st March of that year.

Assessment Year Y+1 (To be filled in case the date of execution of the last of the authorisations for search or requisition falls in a previous year subsequent to the year in which the search or requisition was initiated): Y+1 is the period in the assessment year relevant to the previous year which will be from the 1st April of the year in which last of authorisations of search/requisition was executed and ending with the date of last of authorisations of search/requisition.

Note: 2

Refer section 158BB(1A)(c)(i): For the purposes for filing details of the assessment year Y1 where the relevant previous year has ended and the due date for furnishing the return under section 139(1) for such year has not expired, where accounts are not audited (if they are required to be audited), provisional figures are required to be furnished based on the books of account maintained in normal course. This shall not be considered as a return under section 139(1) for the relevant assessment year. Further, this income is required to be included in the return of income furnished under section 139 for the relevant assessment year.

Note: 3

Refer section 158BB(1A)(c)(i): For the purposes for filing details of the assessment year Y0 (where Y0 is a complete year) where the relevant previous year has ended and the due date for furnishing the return under section 139(1) for such year has not expired, provisional figures are required to be furnished based on the books of account maintained in normal course. This shall not be considered as a return under section 139(1) for the relevant assessment year. Further, this income is required to be included in the return of income furnished under section 139 for the relevant assessment year.

Note: 4

Refer section 158BB(3): In terms of the provisions of this section, any undisclosed income in respect of any international transaction or specified domestic transaction pertaining to the part previous year comprising in the block period is required to be assessed under provisions other than the applicable provisions for block assessment. Accordingly, any undisclosed income on this account is not required to be submitted as part of the block return.".

[F. No. 370142/29/2024-TPL]

SURBENDU THAKUR, Under Secy., Tax Policy and Legislation

Note:—The principal rules were published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i) *vide* number S.O. 969 (E), dated the 26th March, 1962 and was last amended *vide* number GSR 217(E), dated the 03rd April, 2025.

Explanatory Memorandum: - It is hereby certified that no person shall be adversely affected by giving retrospective effect to these rules.