

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

New Delhi, the 30th March, 2026

G.S.R. 233(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 Income-tax Rules, 1962, namely:-

1. (1) These rules may be called the Income-tax (Ninth Amendment) Rules, 2026.
(2) They shall come into force with effect from the date of publication.
2. In the Income-tax Rules, 1962, in Appendix-II, after the ITR-A, the following Form ITR-U (ITR for updated return) shall be inserted, namely: —

6.	(i) Refund claimed as per last valid return, if any				
	(ii) Total Refund issued as per last valid return, if any (including interest u/s 244A received)				
7.	Fee for default in furnishing return of income u/s 234F				
8.	Regular Assessment Tax, if any (in applicable cases) [Please mention the tax paid if any which is over and above the tax payable declared in sl.no.5]				
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)] or Additional income-tax liability on updated income where return is filed in response to notice issued u/s 148 [35% or 60% or 70% or 80% 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			

	TAX PAYMENTS				
B	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))				
ADVANCE/SELF ASSESSMENT/ REGULAR ASSESSMENT TAX	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.
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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:™ _____

[Notification No. 52/2026/F.No. 370142/13/2026-TPL]

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

Note.- The Income-tax Rules, 1962 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 GSR 232 (E), dated the 30th March, 2026