

Form Mapping Guide – Income-tax Act, 1961 to Income-tax Act, 2025

With the implementation of the Income Tax Act, 2025 (ITA 2025), effective 1st April 2026, forms prescribed under the Income Tax Act, 1961 (ITA 1961) have been renumbered and restructured under the new legislative framework.

For ease of reference, a mapping of the ITA 2025 forms available for filing on the e-Filing portal from 1 April 2026 and additional forms enabled on 1 July 2026 to their corresponding ITA 1961 forms is provided below. This table facilitates easy identification of the equivalent forms under the Income-tax Act, 2025.

On the e-Filing portal, forms are organised under the following tabs:

“**Forms as per Income Tax Act 2025**” – Forms available for filing under the Income-tax Act, 2025.

“**Forms as per Income Tax Act 1961**” – Forms available for filing under the Income-tax Act, 1961.

“**Forms as per Other Acts**” – Forms prescribed under other applicable legislations, available for filing.

The screenshot shows the e-Filing portal interface. At the top, there is a navigation bar with the following items: Dashboard, e-File, Authorised Partners, Services, AIS, Pending Actions, Grievances, Help, and Session Time 1 4 : 0 5. Below the navigation bar, the breadcrumb trail reads 'Dashboard > Income-tax Forms'. The main heading is 'File Income Tax Forms'. Underneath, there is a 'Need Help?' section with a link to 'Navigator of Forms as per Income Tax Act 2025/1961'. The main content area features three tabs: 'Forms as per Income Tax Act 2025' (which is active), 'Forms as per Income Tax Act 1961', and 'Forms as per other Acts'. The active tab displays a form titled 'Part D-Profits and gains of business or profession (Form 19)' with the description 'Application for notification of a semiconductor wafer fabrication manufacturing unit as specified business under section 46 (11)(d)(xiii)'. A 'File Now' button is located to the right of the form description.

Please select the appropriate tab based on the applicable Act.

Form No. (ITA, 2025)	Form No. (ITA, 1961)	Form Description
1	3BB	Monthly statement to be furnished by a stock exchange in respect of transactions in which client codes have been modified after registering in the system for the month of.....
2	5B	Application for notification of a zero coupon bond under section 2(112) of the Act
17	3CF	Application for approval of a company under section 45(3)(b) and of a research association, university, college or other institution under section 45(4)(b) of the Income-tax Act, 2025
18	3CN	Application for notification of affordable housing project as specified business under section 46 of the Act
19	3CS	Application for notification of a semiconductor wafer fabrication manufacturing unit as specified business under section 46 of the Act
20	3C-O	Application for approval of agricultural extension project under section 47(1)(a) of the Act
41	10F	Information to be provided under section 159(8)
42	10FA	Application for Certificate of residence for the purposes of an agreement under section 159(1) and 159(2)
50	3CEC	Application for a pre-filing consultation
51	3CED, 3CEDA	Application for an Advance Pricing Agreement (APA)
52	3CEF	Annual Compliance Report on Advance Pricing Agreement
54	New Form	Application for Renewal of an Advance Pricing Agreement (APA)
55	34F	Form of application for an assessee, resident in India, seeking to invoke mutual agreement procedure provided for in agreements with other countries or specified territories
80	65	Application for *exercising/renewing option for the tonnage tax scheme under * section 231(1) or 231(10) of the Act
92	49BA	Quarterly statement to be furnished by specified fund or stock broker in respect of a non-resident referred to in rule 157 for the quarter of _____ of _____ (Financial Year)
99	35	Appeal to the Joint commissioner of Income-tax (Appeals) or the Commissioner of Income-tax (Appeals)

Form No. (ITA, 2025)	Form No. (ITA, 1961)	Form Description
104	10A	Application for provisional registration or provisional approval
105	10AB	Application for registration of non-profit organisation under section 332 or approval for deduction under section 133(1)(b)(ii)
106	10AC	Order for provisional registration u/s 332 or provisional approval u/s 354 Rejection of application
113	10BD	Statement or Correction Statement to be filed by Donee under section 354(1)
114	10BE	Certificate of donation under section- 354(1)(g)
121	15G, 15H	Declaration under section 393(6) for receipt of certain incomes without deduction of tax
127	27C.	Declaration under section 394(2) of the Act to be made by a buyer for obtaining goods without collection of tax
138	24Q	Quarterly statement of deduction of tax under section 397(3)(b) of the Act in respect of salary paid to employee under section 392, or income of specified senior citizen under section 393(1) [Table: Sl. No. 8(iii)], for the quarter ended (June/September/December/March) (Tax Year)]
140	26Q	Quarterly statement of deduction of tax under section 397(3)(b) in respect of payments made other than salary for the quarter ended (June/September/December/March) (Tax Year)]
141	26QB, 26QC, 26QD, 26QE	Challan-cum-statement of deduction of tax under section 393(1) [Table Sl. No. 2(i), 3(i), 6(ii) & 8(vi)]
142	26QF	Quarterly statement of tax deposited in relation to transfer of virtual digital asset under section 393(1) [Table: S. No. 8(vi)] to be furnished by an Exchange for the quarter ending June/September/December/March of Tax Year
143	27EQ	Quarterly statement of collection of tax at source under section 397(3)(b) for the quarter ended (June/September/December/March) (Tax Year)
144	27Q	Quarterly statement of deduction of tax under section 397(3)(b) in respect of payments other than salary made to non-residents for quarter ended (June/September/December/March) (Tax Year)]
145	15CA.	Information to be furnished for payments to a non-resident not being a company, or to a foreign company

Form No. (ITA, 2025)	Form No. (ITA, 1961)	Form Description
146	15CB.	Certificate of an accountant for payments to a non-resident, not being a company or to a foreign company
147	15CC	Quarterly statement to be furnished by an authorised dealer in respect of remittances made for the quarter of of (Tax Year)
148	15CD	Quarterly statement to be furnished by a unit of an International Financial Services Centre, as referred to in section 147(1)(b), in respect of remittances, made for the quarter of of (Tax Year)
152	28A	Intimation to the Assessing Officer under section 407(8) regarding the notice of demand under section 289 of the Income -tax Act, 2025 for payment of advance tax under section 407(2)/407(5) of the Act
163	49D	Information and Documents to be furnished by an Indian concern under section 506
174	10BBA	Application for notification under Schedule V [Table: Sl. No.7. Note 5(a)(iii)(D)] (Pension Fund)
175	10BBB	Intimation by Pension Fund of investment under Schedule V [Table: Sl. No. 7] (within one month from the end of the quarter ending on 30th June, 30th September, 31st December and 31st March of the financial year)
180	9	Application for grant of approval to a fund referred to in Schedule VII [Table: Sl. No. 2]
186	40C	Application for recognition of a Recognised provident fund
187	42, 43, 44	Appeal against refusal to grant recognition/approval or withdrawal of recognition/approval from a Provident Fund, Superannuation Fund, or Gratuity Fund.
188	New Form	Application for Approval for Superannuation Fund/Gratuity Fund
189	59	Guidelines for approval under Schedule XV (1)(z)(i) and (1)(z)(ii) of the Act
190	59A	Application for approval of mutual funds investing in the eligible issue of public companies under section Schedule XV: Paragraph 1(z)(ii) of the Act
Form I (Sovereign Wealth Fund)	Form I (SWF)	Application for notification under Schedule V [Table: Sl. No.7.Note 5(a)(ii)(G)] (Sovereign Wealth Fund)
Form II (Sovereign Wealth Fund)	Form II (SWF)	Intimation by Sovereign Wealth Fund of investment under Schedule V (Table: Sl. No. 7) (within one month from the end of the quarter ending on 30 th June, 30 th September, 31 st December and 31 st March of the financial year)

Form No. (ITA, 2025)	Form No. (ITA, 1961)	Form Description
Form 1 (Ship leasing business)	Form 1-New(Ship Leasing business) (Notification No. 57/2023)	Statement-cum-Declaration to be furnished by a Unit engaged in the business of leasing of a ship of an International Financial Services Centre (payee) to the Lessee (payer)
Form 1 (Declaration by Unit of IFSC)	Form 1-New (Declaration by Unit of IFSC) (Notification No. 28/2024)	Statement-cum-declaration to be furnished by a Unit of International Financial Services Centre ('payee') to the 'payer'
Form 1 (Dividend exempt under Schedule VI (Table: S. No. 11))	Form 1 {Dividend exempt u/s 10(34B)} (Notification No. 52/2023)	Statement-cum-Declaration to be furnished by a Unit engaged in the business of leasing of aircraft (payee) located in International Financial Services Centre to a Unit of International Financial Services Centre (payer)
Form 1 (Aircraft Leasing Business)	Form 1 (Aircraft Leasing Business) (Notification No. 65/2022)	Statement-cum-Declaration to be furnished by a unit engaged in the business of leasing of aircraft located in International Financial Services Centre to the Lessee

