



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

New Delhi, the 22nd April, 2025

**G.S.R. 252(E).**—In exercise of the powers conferred by section 295 read with section 206C 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. (1) These rules may be called the Income-tax (Eleventh Amendment) Rules, 2025.  
(2) They shall come into force on the date of their publication in the Official Gazette.
2. In the Income-tax Rules, 1962, in Form No. 27EQ, in the Annexure, in the Notes thereto, in Note 11, in the table, after the row relating to “Collection at source on sale of motor vehicle”, the following shall be inserted, namely:—

“206C	Collection at source on sale of wrist watch	6C	MA
206C	Collection at source on sale of art piece such as antiques, painting, sculpture	6C	MB
206C	Collection at source on sale of collectibles such as coin, stamp	6C	MC
206C	Collection at source on sale of yacht, rowing boat, canoe, helicopter	6C	MD
206C	Collection at source on sale of pair of sunglasses	6C	ME
206C	Collection at source on sale of bag such as handbag, purse	6C	MF
206C	Collection at source on sale of pair of shoes	6C	MG
206C	Collection at source on sale of sportswear and equipment such as golf kit, ski-wear	6C	MH
206C	Collection at source on sale of home theatre system	6C	MI
206C	Collection at source on sale of horse for horse racing in race clubs and horse for polo	6C	MJ”.

[No. 35/2025/F. No. 370142/11/2025-TPL]

ASHISH KUMAR AGRAWAL, Dy. Secy.

**Note :** The principal rules were published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), *vide* notification number S.O. 969 (E), dated the 26th March, 1962 and were last amended *vide* notification number G.S.R 221 (E), dated the 07<sup>th</sup> April, 2025.