MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 24th July, 2026

G.S.R. 656(E).—In exercise of the powers conferred by section 294 read with section 533 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 (Third Amendment) Rules, 2026.

   (2) They shall be deemed to have come into force on the 1st day of April, 2026.

2. **Application.** - These rules shall apply on any search initiated under section 247 or requisition made under section 248 of the Income-tax Act, 2025 on or after the 1st day of April, 2026.

3. In the Income-tax Rules, 2026,–

   a) in rule 332, in sub-rule (1), for the word and figure "Appendix III", the words and figures "Appendix III and Appendix IV" shall be substituted;
   b) after Appendix III, the following shall be inserted, namely:–

"APPENDIX IV
[see rule 332(1)]

ITR-BN

ITR-BN	**Block period** (Derived by system based on A19-A20)	**INCOME TAX RETURN FOR BLOCK ASSESSMENT** **[For search and seizure cases (Chapter XVI-B)]** ***(See section 294(1)(a) of Income-tax Act, 2025 (30 of 2025) r.w. rule 180 of the Income-tax Rules, 2026)***

PART A-GENERAL INFORMATION					
(A1) PAN		**(A2) First Name** **(A2a) Middle Name** **(A3) Last name**	**(A4) Date of Birth/ Incorporation** D D M M Y Y Y Y	**(A5) Aadhaar Number (*12 digits*) (If applicable and eligible for Aadhaar No.)**	
(A6) Mobile No.		**(A7) Email Address**			
Address: (A8) Flat/Door/Block No. (A9) Name of Premises/Building/Village (A10) Road/Street/Post Office Area/Locality (A11) Town/City/District (A12) State (A13) Country (A14) PIN code			**(A15) Nature of employment-** ☐ Central Govt. ☐ State Govt. ☐ Public Sector Undertaking ☐ Pensioners-CG ☐ Pensioners-SG ☐ Pensioners-PSU ☐ Pensioners-Others ☐ Others ☐ Not Applicable (e.g. Family Pension etc.)		
(A16) Status		**(A17) Residential Status in India**	☐ Resident ☐ Resident but not Ordinarily Resident	**(A18) In case of a company (Tick any one)** ☑	**(i) Domestic Company** ☐ **(ii) Foreign Company** ☐

			☐ Non-resident		
(A19) Date of initiation of search u/s 247 / requisition made u/s 248 of Income-tax Act, 2025		*(DD/MM/YYYY)*	**(A20) Date on which last of the authorisations, as per section 301(d) of Income-tax Act, 2025, was deemed to have been executed**	*(DD/MM/YYYY)*	
(A21) Block Period	**From** **(*DD/MM/YYYY*)**	**To** ***(DD/MM/YYYY)***	**(A22) Return filed in response to notice u/s**	**☐ 294 of Income-tax Act, 2025**	**☐ 294 in pursuance to section 295 of Income-tax Act, 2025**
(A23) Enter Unique Number/Document Identification Number (DIN) and Date of Notice u/s 294 of Income-tax Act, 2025					***(DD/MM/YYYY)***
(A24) Due date for filing return of income in response to notice u/s 294 of Income-tax Act, 2025				***(DD/MM/YYYY)***	
(A25) Details of return previously filed for the Tax Years falling within the block period *(Refer Note 1)*					
(A26) Tax Year Y6 (Earliest Tax Year comprising the block period)	**(i) Enter date of filing of last return**			***(DD/MM/YYYY)***	
	(ii) Section under which filed			**Income-tax Act, 1961: ☐ 139(1) ☐ 139(4) ☐ 139(5) ☐ 139(8A) filed prior to the date of initiation of search or making of requisition ☐ 148 ☐ 153A ☐ 153A r.w.s. 153C ☐ 142(1) (dropdown)**	**Income-tax Act, 2025: ☐ 263(1) ☐ 263(4) ☐ 263(5) ☐ 263(6) filed prior to the date of initiation of search or making of requisition ☐ 280 ☐ 268(1) (dropdown)**
	(iii) Enter Acknowledgement or Receipt No.				
	(iv)Any assessment/reassessment or recomputation pending for the year under consideration as on date of initiation of search or making of requisition			**Income-tax Act, 1961: ☐ Yes (☐ 143(3) ☐ 148 ☐ 153A ☐ 153A r.w.s. 153C ☐ 158BC ☐ 245D) (dropdown)** **☐ No**	**Income-tax Act, 2025: ☐ Yes (☐ 270(10) ☐ 280 ☐ 294) (dropdown)** **☐ No**
(A27) Tax Year Y5	**(i) Enter date of filing of last return**			***(DD/MM/YYYY)***	
	(ii) Section under which filed			**Income-tax Act, 1961: ☐ 139(1) ☐ 139(4) ☐ 139(5) ☐ 139(8A) filed prior to the date of initiation of search or making of requisition ☐ 148 ☐ 153A ☐ 153A r.w.s. 153C ☐ 142(1) (dropdown)**	**Income-tax Act, 2025: ☐ 263(1) ☐ 263(4) ☐ 263(5) ☐ 263(6) filed prior to the date of initiation of search or making of requisition ☐ 280 ☐ 268(1) (dropdown)**
	(iii) Enter Acknowledgement or Receipt No.				
	(iv)Any assessment/reassessment or recomputation pending for the year under consideration as on date of initiation of search or making of requisition			**Income-tax Act, 1961: ☐ Yes (☐ 143(3) ☐ 148 ☐ 153A ☐ 153A r.w.s. 153C ☐ 158BC ☐ 245D)(dropdown)** **☐ No**	**Income-tax Act, 2025: ☐ Yes (☐ 270(10) ☐ 280 ☐ 294) (dropdown)** **☐ No**
(A28) Tax Year Y4	**(i) Enter date of filing of last return**			***(DD/MM/YYYY)***	
	(ii) Section under which filed			**Income-tax Act, 1961: ☐ 139(1) ☐ 139(4) ☐ 139(5) ☐ 139(8A) filed prior to the date of initiation of search or making of requisition ☐ 148 ☐ 153A ☐ 153A r.w.s. 153C ☐ 142(1) (drop down)**	**Income-tax Act, 2025: ☐ 263(1) ☐ 263(4) ☐ 263(5) ☐ 263(6) filed prior to the date of initiation of search or making of requisition ☐ 280 ☐ 268(1) (drop down)**
	(iii) Enter Acknowledgement or Receipt No.				
	(iv)Any assessment/reassessment or recomputation pending for the year under consideration as on date of initiation of search or making of requisition			**Income-tax Act, 1961: ☐ Yes (☐ 143(3) ☐ 148 ☐ 153A ☐ 153A r.w.s. 153C ☐ 158BC ☐ 245D)(dropdown)** **☐ No**	**Income-tax Act, 2025: ☐ Yes (☐ 270(10) ☐ 280 ☐ 294) (dropdown)** **☐ No**
(A29) Tax Year Y3	**(i) Enter date of filing of last return**			***(DD/MM/YYYY)***	

	(ii) Section under which filed	**Income-tax Act, 1961:** **☐ 139(1) ☐ 139(4) ☐ 139(5) ☐ 139(8A) filed prior to the date of initiation of search or making of requisition ☐ 148 ☐ 153A ☐ 153A r.w.s. 153C ☐ 142(1) (dropdown)**	**Income-tax Act, 2025:** **☐ 263(1) ☐ 263(4) ☐ 263(5) ☐ 263(6) filed prior to the date of initiation of search or making of requisition ☐ 280 ☐ 268(1) (dropdown)**
	(iii) Enter Acknowledgement or Receipt No.		
	(iv)Any assessment/reassessment or recomputation pending for the year under consideration as on date of initiation of search or making of requisition	**Income-tax Act, 1961:** **☐ Yes** **(☐ 143(3) ☐ 148 ☐ 153A ☐ 153A r.w.s. 153C ☐ 158BC ☐ 245D) (dropdown)** **☐ No**	**Income-tax Act, 2025:** **☐ Yes** **(☐ 270(10) ☐ 280 ☐ 294)(dropdown)** **☐ No**
(A30) Tax Year Y2	**(i) Enter date of filing of last return**	***(DD/MM/YYYY)***	
	(ii) Section under which filed	**Income-tax Act, 1961:** **☐ 139(1) ☐ 139(4) ☐ 139(5) ☐ 139(8A) filed prior to the date of initiation of search or making of requisition ☐ 148 ☐ 153A ☐ 153A r.w.s. 153C ☐ 142(1) (drop down)**	**Income-tax Act, 2025:** **☐ 263(1) ☐ 263(4) ☐ 263(5) ☐ 263(6) filed prior to the date of initiation of search or making of requisition ☐ 280 ☐ 268(1) (dropdown)**
	(iii) Enter Acknowledgement or Receipt No.		
	(iv)Any assessment/reassessment or recomputation pending for the year under consideration as on date of initiation of search or making of requisition	**Income-tax Act, 1961:** **☐ Yes** **(☐ 143(3) ☐ 148 ☐ 153A ☐ 153A r.w.s. 153C ☐ 158BC ☐ 245D)(dropdown)** **☐ No**	**Income-tax Act, 2025:** **☐ Yes (☐ 270(10) ☐ 280 ☐ 294) (dropdown)** **☐ No**
(A31) Tax Year Y1	**(i) Have you furnished return of income?**	**☐ Yes (please enter date of filing *(DD/MM/YYYY)***	**☐ No**
	(ii) If the response to (i) above is Yes, section under which filed	**Income-tax Act, 1961:** **☐ 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 making of requisition (dropdown)**	**Income-tax Act, 2025:** **☐ 263(1) ☐ 263(4) ☐ 263(5) ☐ 263(6) filed prior to the date of initiation of search or making of requisition ☐ 280 ☐ 268(1) (dropdown)**
	(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) of Income-tax Act, 1961 or section 270(1) of Income-tax Act, 2025 (as applicable)	**Rs.**	
	(vii)Aggregate value of international transactions *(as per form 3CEB of Income-tax Rules, 1962 or form 48 of Income-tax Rules, 2026 where available, in any other case, provisional value thereof)*	**Rs.**	
	(viii)Aggregate value of specified domestic transactions *(as per form 3CEB of Income-tax Rules, 1962 or form 48 of Income-tax Rules, 2026 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) of Income-tax Act, 1961 or section 263(1) of Income-tax Act, 2025 has expired? (as applicable)	**☐ 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 dropdown and filed as per the details made available by e-filing utility – *Refer* Note 4)**		

	Note: To be filled where tax year has ended and the due date for furnishing the return for such year has not expired.	
(A32) Tax 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) and (iii) below in view of section 293(5)* of Income-tax Act, 2025*]*	**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) Tax 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)*** ☐ **No**
	(ii) If the response to (i) above is Yes, section of Income-tax Act, 2025 under which filed	☐ **263(1)- on or before due date** ☐ **263(4)- After due date** ☐ **263(5)** ☐ **263(6) filed prior to the date of initiation of search or making of requisition (dropdown)**
	(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 270(1) of Income-tax Act, 2025 *(if applicable)*	**Rs.**
	(vii)Aggregate value of international transactions *(as per form 48 of Income-tax Rules, 2026 where available, in any other case, provisional value thereof)*	**Rs.**
	(viii)Aggregate value of specified domestic transactions *(as per form 48 of Income-tax Rules, 2026 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 263(1) of Income-tax Act, 2025 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 dropdown and filed as per the details made available by e-filing utility – *Refer* Note 5) **Note:** To be filled where tax year has ended and the due date for furnishing the return for such year has not expired.	
(A34) Tax Year Y+1 *(part year, if applicable)*	**(i) Income pertaining to the period** *(specify details in Part B) [Other than relating to (ii) and (iii) below in view of section 293(5)* of Income-tax Act, 2025*]*	**Rs.**
	(ii)Aggregate value of international transactions during the part period	**Rs.**
	(iii)Aggregate value of specified domestic transactions during the part period	**Rs.**

Part B – Break-up of income as per section 293(2)(c)(ii) and 293(2)(c)(iii) of Income-tax Act, 2025 pertaining to the Tax Year Y0 *(part year)* **or Y+1** *(part year, if applicable)*

INCOME OF Y0 (PART YEAR) OR Y+1(PART YEAR)	**1**	**Salaries**				**1**	
	2	**Income from house property** *(enter nil if loss)*				**2**	
	3	**Profits and gains from business or profession**					
		i	**Profits and gains from business other than speculative business and specified business** *(enter nil if loss)*	**3i**			
		ii	**Profits and gains from speculative business** *(enter nil if loss)*	**3ii**			
		iii	**Profits and gains from specified business** *(enter nil if loss)*	**3iii**			
		iv	**Income chargeable to tax at special rates**	**3iv**			
		v	**Total (3i + 3ii+3iii +3iv)**			**3v**	
	4	**Capital gains**					
		a	**Short term**				
			i Short-term chargeable @ 20%	**ai**			
			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 Double Taxation Avoidance Agreement (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 at special rates in India as per Double Taxation Avoidance Agreement (DTAA)**	**bii**	
			iii	**Total Long-term** *(bi + bii) (enter nil if loss)*	**biii**	
		c	**Sum of Short-term/Long-term capital gains (4av + 4biii)** *(enter nil if loss)*		**4c**	
		d	**Capital gain chargeable @ 30% u/s 194(1)(Table : Sl. No. 4) of Income-tax Act, 2025**		**4d**	
		e	**Total capital gains (4c + 4d)**		**4e**	
	5	**Income from other sources**				
		a	**Net income from other sources chargeable to tax at normal applicable rates** *(enter nil if loss)*		**5a**	
		b	**Income chargeable to tax at special rate**		**5b**	
		c	**Income from the activity of owning and maintaining race horses** *(enter nil if loss)*		**5c**	
		d	**Total (5a + 5b + 5c)**		**5d**	
	6	**Total of head wise income (1 + 2+3v + 4e + 5d)**			**6**	

PART C – TI COMPUTATION OF UNDISCLOSED INCOME *(To be filled where search/requisition is concluded in the same year in which it was initiated)*

Sl. No.	**Tax Year comprising the block period**	**Undisclosed income declared for the year comprised in the block period**	**Total income determined u/s 143(1) or assessed u/s 143/ 144/ 147/ 153A/ 153C/ 158BC(1)(c)/ 245D of Income-tax Act, 1961** **or** **Total income determined u/s 270(1) or assessed u/s 270/ 271/ 279/ 294(1)(c) of Income-tax Act, 2025 prior to the date of search or requisition** (as applicable)		**Total income declared in return of income filed u/s 139 or in response to notice u/s 142(1) of Income-tax Act, 1961** **or** **Total income declared in return of income filed u/s 263 or in response to notice u/s 268(1) of Income-tax Act, 2025 prior to the date of initiation of search or requisition and not covered in [B]**(as applicable)		**Total income referred to in section 115A(5) or section 115G or section 194P(1) of Income-tax Act, 1961** **or** **Total income referred to in 207(8) or section 216 or 393(1) [Table: Sl.No.8(iii)] of Income-tax Act, 2025 for any year comprised in the block period** (as applicable)	**Income of tax 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 tax 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.)**		**(Rs.)**		**(Rs.)**	**(Rs.)**	**(Rs.)**	**(Rs.)**
		{Refer section 158BB(1)(a) r.w.s. 158B(b) of Income-tax Act, 1961 or section 293(1)(a) r.w.s. 301(e) of Income-tax Act, 2025} (as applicable)	{Refer section 158BB(1A)(a) of Income-tax Act, 1961 or section 293(2)(a) of Income-tax Act, 2025} (as applicable)		{Refer section 158BB(1A)(b) of Income-tax Act, 1961 or section 293(2)(b) of Income-tax Act, 2025} (as applicable)		{Refer section 158BB(1A)(d) of Income-tax Act, 1961 or section 293(2)(d) of Income-tax Act, 2025} (as applicable)	{Refer section 158BB(1A)(c)(i) of Income-tax Act, 1961 or section 293(2)(c)(i) of Income-tax Act, 2025} (as applicable)	{Refer section 293(2)(c)(ii) of Income-tax Act, 2025} (as applicable)	{Refer section 293(2)(c)(iii) of Income-tax Act, 2025} (as applicable)
		[A]	**[B]**		**[C]**		**[D]**	**[E]**	**[F]**	**[G]**
			Amount (Rs.)	**Section**	**Amount (Rs.)**	**Section**				
1	**Tax Year Y6**									

2	**Tax Year Y5**									
3	**Tax Year Y4**									
4	**Tax Year Y3**									
5	**Tax Year Y2**									
6	**Tax Year Y1**									
7	**Tax Year Y0** *((In case Y0 is a part year)*									
									Total of Column [F] and [G] (This should be equal to value from row 6 of PART-B)	**(Rs.)**
8	**Undisclosed Income chargeable to tax for the block period as declared** {Refer s. 293(7) **of Income-tax Act, 2025**} *(Figure in Column [A])*									**(Rs.)**

OR

PART C – TI COMPUTATION OF UNDISCLOSED INCOME *(To be filled in case where the date of execution of the last of the authorisations for search or requisition falls in a Tax Year subsequent to the year in which the search or requisition was initiated)*										
Sl. No.	**Tax Year comprising the block period**	**Undisclosed income declared for the year comprised in the block period**	**Total income determined u/s 143(1) or assessed u/s 143/ 144/ 147/ 153A/ 153C/ 158BC(1)(c)/ 245D of Income-tax Act, 1961** **or** **Total income determined u/s 270(1) or assessed u/s 270/ 271/ 279/ 294(1)(c) of Income-tax Act, 2025 prior to the date of search or requisition**	**Total income declared in return of income filed u/s 139 or in response to notice u/s 142(1) of Income-tax Act, 1961** **or** **Total income declared in return of income filed u/s 263 or in response to notice u/s 268(1) of Income-tax Act, 2025 prior to the date of initiation of search or**	**Total income referred to in section 115A(5) or section 115G or section 194P(1) of Income-tax Act, 1961** **or** **Total income referred to in 207(8) or section 216 or 393(1) [Table: Sl.No.8(iii)] of Income-tax Act, 2025 for any**	**Income of tax 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*	**Income of period commencing from 1st day of April of the tax 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*	**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 tax 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*	**Income of period commencing from 1st day of April of the tax 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*	

			(as applicable)		**requisition and not covered in [B]** (as applicable)		**year comprised in the block period** (as applicable)	*the date of initiation of search or requisition)*	*the date of initiation of search or requisition)*	*execution of the last of the authorisations)*	*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) of Income-tax Act, 1961 or section 293(1)(a) r.w.s. 301(e) of Income-tax Act, 2025} (as applicable)	{Refer section 158BB(1A)(a) of Income-tax Act, 1961 or section 293(2)(a) of Income-tax Act, 2025} (as applicable)		{Refer section 158BB(1A)(b) of Income-tax Act, 1961 or section 293(2)(b) of Income-tax Act, 2025} (as applicable)		{Refer section 158BB(1A)(d) of Income-tax Act, 1961 or section 293(2)(d) of Income-tax Act, 2025} (as applicable)	{Refer section 158BB(1A)(c)(i) of Income-tax Act, 1961 or section 293(2)(c)(i) of Income-tax Act, 2025} (as applicable)	{Refer section 293(2)(c)(ii) of Income-tax Act, 2025} (as applicable)	{Refer section 293(2)(c)(iii) of Income-tax Act, 2025} (as applicable)	{Refer section 293(2)(c)(iii) of Income-tax Act, 2025} (as applicable)
		[A]	**[B]**		**[C]**		**[D]**	**[E]**	**[F]**	**[G]**	**[H]**
			Amount (Rs.)	**Section**	**Amount (Rs.)**	**Section**					
1	**Tax Year Y6**										
2	**Tax Year Y5**										
3	**Tax Year Y4**										
4	**Tax Year Y3**										
5	**Tax Year Y2**										
6	**Tax Year Y1**										
7	**Tax Year Y0**										
8	**Tax Year Y+1** *((In case Y+1 is a part year)*										*(This should be equal to value from row 6 of PART-B)*
9	**Undisclosed Income chargeable to tax for the block period as declared** {Refer s. 293(7) **of Income-tax Act, 2025**} *(Figure in Column [A])*										**(Rs.)**

PART D I: Head-wise break-up of the undisclosed income for the block period declared in column [A] of Part C (Rs.)											
S. no.	Head of income		Tax Year								
			Y6	Y5	Y4	Y3	Y2	Y1	Y0	Y+1 *(If applicable)*	Total
1	Salaries										1i
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)										

Part D II: Item-wise break-up of the undisclosed income for the block period declared in Part D I												
S. no.	Particular of income	Undisclosed income declared (Rs.)										Remarks, if any *(up to 100 words)*
		Tax Year Y6	Tax Year Y5	Tax Year Y4	Tax Year Y3	Tax Year Y2	Tax Year Y1	Tax Year Y0 *(Part or complete, as the case maybe)*	Tax Year Y+1 *(If applicable)*	Total		
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 6 in respect of the part tax year)*							*(to be filled only in case Y0 is a complete year)*		Ki	(Rs.)	
12	**Specified Domestic Transactions** *(Refer Note 6 in respect of the part tax 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+Mi+Ni)** *{This should be equal to row 6 of Part D I}*	**(Rs.)**										

PART 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)	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 298(1) of Income-tax Act, 2025	1e	
6.	Gross tax and interest payable on the undisclosed income of the block period	2	
7.	Taxes paid	3	
8.	Balance payable/ refundable	4	

PART F – DETAILS OF TAXES PAID ON UNDISCLOSED INCOME OF THE BLOCK PERIOD

A	Details of payments of tax on the undisclosed income of the block period				
SELF ASSESSMENT TAX FOR BLOCK PERIOD	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 Self-Assessment tax*			

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

Advance tax/ self-assessment tax	Sl. No	BSR Code	Date of Deposit *(DD/MM/YYYY)*	Serial Number of Challan	Amount (Rs.)	Tax Year
	(1)	(2)	(3)	(4)	(5)	(6)
	i					
	ii					
	iii					
	iv					
	NOTE ►	*Enter the totals of Self-Assessment tax (advance tax/self-assessment 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 of Income-tax Act, 1961 or section 263 of Income-tax Act, 2025 earlier or where no return has been filed (as applicable)

Sl. No	Tax Year forming part of block period where credit is available	TAN/PAN of deductor or collector	Total TDS/TCS credit available (Rs.)	Credit for TDS/TCS claimed in all the return(s) filed u/s 139 of Income-tax Act, 1961 or section 263 of Income-tax Act, 2025 (as applicable) (Rs.)	Amount of TDS/TCS credit claimed in the current return (Rs.)
(1)	(2)	(3)	(4)	(5)	(6)
i					
NOTE ►	*Enter the totals of TDS/TCS*				

VERIFICATION

Stamp Receipt No., Seal, Date & Sign of Receiving Official	I, son/ daughter of solemnly declare that to the best of my knowledge and belief, the information given in this return for the block period is correct and complete and is in accordance with the provisions of the Income-tax Act, 2025. I further declare that I am making this return in my capacity as ___________(*dropdown 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 ____________. **Date**: **Signature:**

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 TRP is entitled for any reimbursement from the Government, amount thereof		

Note 1: Tax Year Y6 to Y1:
Six tax years preceding the tax year in which search was initiated under section 247 or any requisition was made under section 248 of Income-tax Act, 2025 (30 of 2025).

Tax Year Y0:

- **Where search/requisition is concluded in the same year in which it was initiated:** Y0 is the period from the 1st April of the Tax Year in which search/requisition initiated up to 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 tax year subsequent to the year in which the search or requisition was initiated:** Y0 is the complete tax year from the 1st April of the year in which search/requisition is initiated and up to 31st March of that year.

Tax 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 tax year subsequent to the year in which the search or requisition was initiated): Y+1 is the period in the tax year 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: Where the undisclosed income of the other person pertains only to the period commencing from the tax year (herein referred to as the specified year) immediately preceding the year of initiation of search or requisition; and ending on the date of initiation of search or making of requisition, then the block period in respect of such other person shall comprise of the specified year and the period starting from the 1st April of the tax year in which search was initiated or requisition was made and ending on the date of the execution of the last of the authorisations for such search or such requisition.

Note 3: Where the undisclosed income of the other person pertains to a single tax year out of the five tax years preceding the specified year, then the block period in respect of such other person shall comprise of only that single tax year.

Note 4: Refer section 293(2)(c)(i) of the Income-tax Act, 2025 (30 of 2025), for the purposes for filing details of the tax year Y1 where the relevant tax year has ended and the due date for furnishing the return under section 139(1) of the Income-tax Act, 1961 or section 263(1) of the Income-tax Act, 2025 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) of the Income-tax Act, 1961 or section 263(1) of the Income-tax Act, 2025 for the relevant tax year. Further, this income is required to be included in the return of income furnished under section 139 of the Income-tax Act, 1961 or section 263 of the Income-tax Act, 2025 (30 of 2025) for the relevant tax year. (as applicable)

Note 5: Refer section 293(2)(c)(i) of the Income-tax Act, 2025 (30 of 2025), for the purposes for filing details of the tax year Y0 (where Y0 is a complete year) where the relevant tax year has ended and the due date for furnishing the return under section 263(1) of the Income-tax Act, 2025 (30 of 2025) 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 263(1) of the Income-tax Act, 2025 (30 of 2025) for the relevant tax year. Further, this income is required to be included in the return of income furnished under section 263 of the Income-tax Act, 2025 (30 of 2025) for the relevant tax year.

Note 6: Refer section 293(5) of the Income-tax Act, 2025 (30 of 2025), 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 tax 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.

Note 7: Where any reference is made in this return to any tax year commencing on 1st April of 2025 or any earlier tax year, the same shall be construed as a reference to the corresponding previous year under the Income-tax Act, 1961 (43 of 1961).".

[Notification No. 97/2026/F. No. 370142/11/2026-TPL]

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

Note: The Income-tax Rules, 2026 were published *vide* notification 198(E), dated the 20th March, 2026 and last amended *vide* notification GSR 646(E), dated the 21st July, 2026.

Explanatory Memorandum: It is certified that no person is being adversely affected by giving retrospective effect to this notification.

Uploaded by Dte. of Printing at Government of India Press, Ring Road, Mayapuri, New Delhi-110064
and Published by the Controller of Publications, Delhi-110054. SARVESH KUMAR SRIVASTAVA