

NDA Update on Draft Income Tax Forms

Income-tax Act, 2025 will come into force from 01.04 2026. Draft Income-tax Rules, 2026 and corresponding “Forms” forming part of these Rules have been framed and have been placed in public domain for feedback / comments.

These draft Rules and Forms will be notified shortly and once notified, will come into force from 01.04.2026 or such other date(s) as may be notified.

The Income-tax Rules, 1962 contains 511 rules and 399 forms, whereas the draft Income-tax Rules, 2026 contains 333 rules and 190 forms.

Existing forms under Income Tax Rules, 1962 have been renumbered in these draft Rules.

Income Tax department has published a navigator in which the new form number with corresponding old form number is provided. The link to this navigator is <https://incometaxindia.gov.in/Documents/draft-income-tax-rules/navigator-Income-tax-Forms-2026.pdf>

Tax Audit Report Form Number is 26 now. It now contains 53 clauses in 11 segments (A to K). In the main form, the response is mostly in yes/no. If the response in “yes”, then details are required to be furnished in corresponding schedule in tabular form. There is one schedule for each segment. In the TAR form, certain new disclosure requirements have been added like accounting software used, details of cloud or other software used for storage of data, details of back-up server, disclosure of certain expenses to be disallowed which were not required to be disclosed earlier like MTM loss etc, utilisation of MAT / AMT credit, any transaction in unquoted shares, deemed dividend or other deemed income, etc. etc.

Those who are dealing in Income Tax Matters will be required to learn the new form numbers so as to use appropriate form.

Happy learning to all.

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We are providing a list of certain commonly used old Forms with corresponding new form number:

Form No under old Rules	Draft corresponding Form No. under new Rules	Description
3CA & 3CD	26	Tax Audit Report
3CB & 3CD	26	Tax Audit Report
3CEB	48	Transfer Price Audit Report
29B	66	Computation of book profit for MAT
10B & 10BB	112	Audit Report for NPOs
49A	93	PAN application by Indian citizen
49A	94	PAN application by Indian Company etc
49AA	95	PAN application by non-Indian citizen
49AA	96	PAN application by entity incorporated / formed outside India
49B(2)	135	Application for TAN
35	99	For filing appeals etc
36	115	For filing appeal to ITAT
10A	104	Application for provisional registration
10AB	105	Application for registration of NPO
10B & 10BB	112	Audit Report in case of NPO
10BE	114	Certificate of donation
15G & 15H	121	Declaration for receipt of certain incomes without deduction of tax
13	128	Application for Nil / lower TDS
16	130	TDS certificate on Salary
16A	131	TDS certificate other than Salary

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Form No under old Rules	Draft corresponding Form No. under new Rules	Description
27D	133	Certificate for TCS
24Q	138	Quarterly TDS statement - Salary
26Q	140	Quarterly TDS statement – Other than Salary
27EQ	143	Quarterly TCS statement
15CA	145	Payments to certain non-residents
15CB	146	Certificate for payments to certain non-residents
61A	165	Statement of specified financial transactions
26AS	168	Annual Information Statement

<https://incometaxindia.gov.in/Pages/default.aspx>

<https://incometaxindia.gov.in/Documents/draft-income-tax-rules/note-Draft-Income-tax-Rules-and-Forms-2026.pdf>