

Changes in Forms

The transition to the new framework under the Income-tax Act, 2025 is accompanied by corresponding changes in tax forms, including TDS/TCS returns and audit reports, to align with the revised structure and terminology. With the introduction of the Income Tax Act, 2025, all income tax forms have been renumbered. This is a summary of the major changes in the form numbers under the new Act

S.No	Old Form (1961 Act)	New Form (2025 Act)	Description as per IT Act 1961	Description as per IT Act 2025
1	3 CA	26	Audit report under section 44AB of the Income -tax Act, 1961, in a case where the accounts of the business or profession of a person have been audited under any other law	Audit Report and Statement of Particulars Required to be furnished under U/S 63.
2	3 CB	26	Audit report under section 44AB of the Income-tax Act, 1961, in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G	Audit Report and Statement of Particulars Required to be furnished under U/S 63.
3	3 CD	26	Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961	Audit Report and Statement of Particulars Required to be furnished under U/S 63.
4	15 CA	145	Information to be furnished for payments to a non-resident not being a company, or to a foreign company	Information to be furnished for payments to a non-resident not being a company, or to a foreign company
5	15 CB	146	Certificate of an accountant	Certificate of an accountant for payments to a non-resident, not being a company or to a foreign company
6	16	130	Certificate under section 203 of the Income-tax Act, 1961 for tax deducted at source on salary paid to an employee under section 192 or pension or interest income of specified senior citizen under section 194P	Certificate under section 395 for tax deducted at source on salary paid to an employee under section 392 or pension or interest income of specified senior citizen under section 393(1) [Table: Sl. No. 8(iii)]
7	26 AS	168	Annual Information Statement	Annual Information Statement
8	27Q	144	Quarterly statement of deduction of tax under sub-section (3) of section 200 of the Income-tax Act in respect of payments other than salary made to non-residents for quarter ended (June/September/December/March)..... (Financial Year)]	Quarterly statement of deduction of tax under sub-section (3) of section 200 of the Income-tax Act in respect of payments other than salary made to non-residents for quarter ended (June/September/December/March)..... (Financial Year)]
9	26Q	140	Quarterly statement of deduction of tax under sub-section (3) of section 200 of the Income-tax Act in respect of payments other than salary for the quarter ended..... (June/September/December/March)..... (Financial Year)]	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)]
10	24Q	138	Quarterly statement of deduction of tax under sub-section (3) of section 200 of the Income-tax Act in respect of salary paid to employee under section 192, or income of specified senior citizen under section 194P, for the quarter ended (June/September/December/March) (Financial Year)	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)]

11	10 BD	113	Statement of particulars to be filed by reporting person under clause (viii) of sub-section (5) of section 80G and clause (i) to sub-section (1A) of section 35 of the Income-tax Act, 1961	Statement or Correction Statement to be filed by Donee under section 354(1)
12	36	115	Form of appeal to the Appellate Tribunal	Form of appeal to the Appellate Tribunal
13	10 F	41	Information to be provided under sub-section (5) of section 90 or sub-section (5) of section 90A of the Income-tax Act, 1961	Information to be provided under section 159(8)
14	67	44	Statement of income from a country or specified territory outside India and Foreign Tax Credit	Statement of income from a country or region outside India and Foreign Tax Credit
15	12BA	123	Statement showing particulars of perquisites, other fringe benefits or amenities and profits in lieu of salary with value thereof	Statement showing particulars of perquisites, other fringe benefits or amenities and profits in lieu of salary with value thereof
16	12 BB	124	Statement showing particulars of claims by an employee for deduction of tax under section 192	Statement showing particulars of claims by an employee for deduction of tax under section 392(5)(b)
17	15G	121	Declaration under section 197A(1) and section 197A(1A) to be made by an individual or a person (not being a company or firm) claiming certain incomes without deduction of tax	Declaration under section 393(6) for receipt of certain incomes without deduction of tax
18	15H	121	Declaration under section 197A(1C) to be made by an individual who is of the age of sixty years or more claiming certain incomes without deduction of tax	Declaration under section 393(6) for receipt of certain incomes without deduction of tax
19	29B	66	Report under section 115JB of the Income-tax Act, 1961 for computing the book profits of the company	Report for Computation of Book Profit for the purposes of section 206(1) of the Act
20	10DA	34	Report under section 80JAA of the Income-tax Act, 1961	Report for deduction in respect of additional employee cost under section 146 of the Act
21	10BD	113	Statement of particulars to be filed by reporting person under clause (viii) of sub-section (5) of section 80G and clause (i) to sub-section (1A) of section 35 of the Income-tax Act, 1961	Statement or Correction Statement to be filed by Donee under section 354(1)
22	3CEAA	56	Report to be furnished under sub-section (4) of section 92D of the Income-tax Act, 1961	Information and document to be furnished by the person who is a constituent entity under section 171(4)
23	3CEAB	56	Intimation by a designated constituent entity [***] of an international group, for the purposes of sub-section (4) of section 92D of the Income-tax Act, 1961	Information and document to be furnished by the person who is a constituent entity under section 171(4).
24	3CEB	48	Report from an accountant to be furnished under section 92E relating to international transaction(s) and specified domestic transaction(s)	Report from an accountant to be furnished under section 172 relating to international transaction(s) and/or specified domestic transaction(s)
25	35	99	Appeal to the Joint Commissioner (Appeals)	Appeal to the Joint commissioner of Income-tax (Appeals) or the Commissioner of Income-tax (Appeals)