MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 7th February, 2025

No. 14/2025

G.S.R. 125(E).—In exercise of the powers conferred by section 285 read with section 295 of the Incometax 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 (Fourth 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,-
 - (a) in rule 114DA, in sub-rule (1), for the words, figures and letter "Form No. 49C", the words, figures and letter "Form No. 49C within eight months from the end of such financial year" shall be substituted;
 - (b) in Appendix-II, for Form No. 49C, the following shall be substituted, namely:-

"FORM No. 49C

[See rule 114DA] [e-Form]

Annual Statement under section 285 of the Income-tax Act, 1961

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No.											
1.	Financial year for which the Statement is being submitted										
2.	Details pertaining to non-resident person having liaison office in India										
(i)	Name										
(ii)	Details of head office										
	Email Ic	1	Conta	act / mobil	e num	ber	Address				
(iii)	Details of	Principal Office	in India								
	Email Id	l	Conta	act / mobil	e num	ber	Ac	ldress			
(iv)	Permanen	t Account Numb	oer (if Allotte	ed)							
(v)	Tax Ident	ification No., if a	ny, of count	ry of Incor	porati	on or resid	dence				
(vi)	Date of s	ubmitting Annua	al Activity C	ertificate	for the	e financia	l year				
` ′	to the Res	serve Bank of Inc	dia								
3.	Details of	f the Chartered	Accountan	t signing	the A	nnual Ac	tivity (Certificat	e as	prescribed by 1	the
	Reserve l	Bank of India		0 0			•		•		
(i)	Name										
(ii)	Email Id										
(iii)	Contact /	mobile number									
(iv)	Address										
(v)	Members	hip number									
4.	Details of officer In charge for each office of the non-resident person in India										
	Sl.No.			Emai	mail Id Con		Contact / mobile		Address of		
						nun		number		office	
5.	Details of any salary or compensation of any sort payable outside India to any employee working in									in	
	India or i	India or for services rendered in India									
	Sl.No.	Name of	PAN (if	Email Id	Cor	Contact /		ss of	Amo	ount of salary or	
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I, [full name in block letters]s	_
holding Permanent Account Number or Aadhaar Number	-
to the best of my knowledge and belief, the information given in the	-
particulars shown therein are truly stated. I further declare that	2 1 2
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	Signature of Authorised Signatory
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	[F. No. 370142/2/2025-TPL]
	SOURABH JAIN, Under Secy

Note. - 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 was last amended *vide* notification number G.S.R. 121(E), dated the 07th February, 2025.