

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

NOTIFICATION

New Delhi, the 21st January, 2025

INCOME-TAX

G.S.R. 67(E).—In exercise of the powers conferred by section 295 read with the sub-section (1) of section 44BBC 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 (First 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, after rule 6GA, the following shall be inserted, namely:—

“CCCB.— Special provisions for computing profits and gains of business of operation of cruise ships in case of non-residents.

6GB. Conditions for non-resident, engaged in the business of operation of cruise ships for section 44BBC.— For the purposes of section 44BBC, an assessee, being a non-resident, engaged in the business of operation of cruise ships shall, —

- (i) operate a passenger ship having a carrying capacity of more than two hundred passengers or length of seventy-five meters or more, for leisure and recreational purposes and having appropriate dining and cabin facilities for passengers;
- (ii) operate such ship on scheduled voyage or shore excursion touching at least two sea ports of India or same sea ports of India twice;
- (iii) operate such ship primarily for carrying passengers and not for carrying cargo; and
- (iv) operate such ship as per the procedure and guidelines if any, issued by the Ministry of Tourism or Ministry of Shipping.”.

[Notification No. 9 /2025/ F.No.370142/18/2024-TPL]

SOURABH JAIN, Under Secy.

Note: The principal rules were published in the Gazette of India, Extraordinary, Part-II, section 3, sub-section (ii) *vide* number S.O. 969(E), dated the 26th March, 1962 and were last amended *vide* notification number G.S.R. 739(E) dated the 29th November, 2024.