

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

**NOTIFICATION**

New Delhi, the 8th October, 2026

**INCOME-TAX**

**G.S.R. 871(E).**— In exercise of the powers conferred by section 533 read with section 440 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 (Sixth Amendment) Rules, 2026.
- (2) They shall come into force on the date of their publication in the Official Gazette.
2. In the Income-tax Rules, 2026, —
  - (a) in rule 231, after the word “imposition”, the words “or waiver” shall be inserted;
  - (b) for FORM NO. 161, the following Form shall be substituted, namely: —

|                                                                                                                                                    |                                                                                                          |                                       |        |
|----------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|---------------------------------------|--------|
| <b>“FORM NO. 161</b><br><b>[See rule 231]</b><br><b>Application for seeking waiver of penalty under section 440(2) of the Income-tax Act, 2025</b> |                                                                                                          |                                       |        |
| <b>Part A: Personal Information</b>                                                                                                                |                                                                                                          |                                       |        |
| 1.                                                                                                                                                 | Name                                                                                                     | <i>(Refer Note 1)</i>                 |        |
| 2.                                                                                                                                                 | Permanent Account Number                                                                                 |                                       |        |
| 3.                                                                                                                                                 | Address                                                                                                  | <i>(Refer Note 2)</i>                 |        |
| 4.                                                                                                                                                 | Contact details                                                                                          |                                       |        |
|                                                                                                                                                    | (i) Mobile Number                                                                                        | Country Code                          | Number |
|                                                                                                                                                    |                                                                                                          |                                       |        |
|                                                                                                                                                    | (ii) Email ID                                                                                            |                                       |        |
| <b>Part B: Details of assessment or reassessment order and payments</b>                                                                            |                                                                                                          |                                       |        |
| 5.                                                                                                                                                 | Tax Year                                                                                                 |                                       |        |
| 6.                                                                                                                                                 | Section under which the order is passed                                                                  |                                       |        |
| 7.                                                                                                                                                 | Document Identification Number (DIN) of the order                                                        |                                       |        |
| 8.                                                                                                                                                 | Date of the order                                                                                        | <i>dd/mm/yyyy</i>                     |        |
| 9.                                                                                                                                                 | Date of service of the order                                                                             | <i>dd/mm/yyyy</i>                     |        |
| 10.                                                                                                                                                | Due date for payment as per notice of demand                                                             | <i>dd/mm/yyyy</i>                     |        |
| 11.                                                                                                                                                | Income assessed                                                                                          |                                       |        |
| 12.                                                                                                                                                | Under-reported income                                                                                    |                                       |        |
|                                                                                                                                                    | A.                                                                                                       | In consequence of misreporting as per |        |
|                                                                                                                                                    |                                                                                                          | (i) Section 439(11)(a) to (f)         |        |
|                                                                                                                                                    |                                                                                                          | (ii) Section 439(11)(g)               |        |
|                                                                                                                                                    | B.                                                                                                       | Not in consequence of misreporting    |        |
| 13.                                                                                                                                                | Tax and interest payable on assessed income <i>(Refer computation sheet along with notice of demand)</i> |                                       |        |

|       |                                                                                                     |                          |                         |
|-------|-----------------------------------------------------------------------------------------------------|--------------------------|-------------------------|
| 14.   | Tax payable on under-reported income ( <i>Refer section 439(12) of the Act</i> )                    |                          |                         |
| (i)   | On amount referred to in Sl.No 12(A)(i)                                                             |                          |                         |
| (ii)  | On amount referred to in Sl.No 12(A)(ii)                                                            |                          |                         |
| 15.   | Additional income-tax payable (in lieu of penalty)                                                  |                          |                         |
| (i)   | 100% of 14(i)                                                                                       |                          |                         |
| (ii)  | 120% of 14(ii)                                                                                      |                          |                         |
| (iii) | Total additional income-tax [(i)+(ii)]                                                              |                          |                         |
| 16.   | Total amount payable for waiver of penalty [13+ 15(iii)] ( <i>Refer section 440(1) of the Act</i> ) |                          | ( <i>Refer Note 3</i> ) |
| 17.   | Details of amounts paid                                                                             |                          |                         |
| (A)   | (i)                                                                                                 | BSR Code                 |                         |
|       | (ii)                                                                                                | Date of Deposit          | dd/mm/yyyy              |
|       | (iii)                                                                                               | Serial Number of Challan |                         |
|       | (iv)                                                                                                | Amount                   |                         |
| (B)   | (Repeat, if required)                                                                               |                          |                         |

**Verification**

I, \_\_\_\_\_, PAN \_\_\_\_\_, do hereby declare that what is stated above is true to the best of my information and belief. I further declare that no appeal has been filed in respect of the order mentioned in Part-B above. I also undertake that no appeal shall be filed in respect of the said order before the expiry of the period specified in section 440(5). I further declare that I am making this application in my capacity as \_\_\_\_\_ and I am also competent to file this application and verify it. Verified today the \_\_\_\_\_ day of \_\_\_\_\_ 20 \_\_\_\_.

Place.....

Signature

Date.....

Name

Designation (if applicable)

**Notes:**

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, the name shall be provided in full.
2. The address shall contain (i) Country/Region, (ii) Flat/Door/Building, (iii) Road/Street/Block/Sector, (iv) PIN/ZIP Code, (v) Post Office, (vi) Area/locality, (vii) District, (viii) State. The address may also contain DIGIPIN.
3. Total amount payable for waiver of penalty within due date for payment as per notice of demand as per Sl.No 10.
4. Some of the Information in the form would be pre-filled to the extent possible.
5. All the amounts are to be provided in ₹, unless otherwise specified.”.

[Notification No. 134/2026/F. No. 370142/33/2026-TPL]

PRERNA, Under Secy.

**Note:** The Income-tax Rules, 2026 were published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i) *vide* number G.S.R. 198(E), dated the 20th March, 2026 and was last amended *vide* notification number G.S.R. 830(E), dated the 22nd September, 2026.