

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

**NOTIFICATION**

New Delhi, the 25th March, 2025

**No. 21/2025**

**INCOME-TAX**

**G.S.R. 193(E).**—In exercise of the powers conferred by section 295 read with sub-section (2) of section 92CB 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 (Sixth 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 10TA, in clause (b),—
    - I. in sub-clause (iii), at the end, the word “or” shall be inserted;
    - II. after sub-clause (iii), the following sub-clause shall be inserted, namely:—  
“(iv) lithium ion batteries for use in electric or hybrid electric vehicles.”;
  - (b) in rule 10TD,—
    - I. in sub-rule (2A), in the Table,—
      - (A) in Sl.No. 1, in column number (3), in clause (ii), for the word “two”, the word “three” shall be substituted;
      - (B) in Sl.No. 2, in column number (3), in clause (ii), for the word “two”, the word “three” shall be substituted;
      - (C) in Sl.No. 3, in column number (3), in the opening portion, for the word “two”, the word “three” shall be substituted;
      - (D) in Sl.No. 7, in column number (3), for the word “two”, the word “three” shall be substituted;
      - (E) in Sl.No. 8, in column number (3), for the word “two”, the word “three” shall be substituted;
    - II. in sub-rule (3B), for the words and figures “assessment years 2020-21, 2021-22, 2022-23, 2023-24 and 2024-25”, the words and figures “assessment years 2020-21, 2021-22, 2022-23, 2023-24, 2024-25, 2025-26 and 2026-27” shall be substituted;
  - (c) in rule 10TE, in sub-rule (2), in the fourth proviso, after the word, figures and letters “rule 10TD”, the words “for one assessment year” shall be inserted.

[F. No. 370142/6/2025-TPL]

THAKUR SINGH MAPWAL, Director

**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 26<sup>th</sup> March, 1962 and were last amended *vide* notification number G.S.R. 145(E) dated the 24<sup>th</sup> February, 2025.