

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

**NOTIFICATION**

New Delhi, the 3rd April, 2025

**No. 25/2025**

**G.S.R. 217(E).**— In exercise of the powers conferred by sub-section (2A) of section 139AA read with section 295 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. Short title and commencement.**— (1) These rules may be called the Income-tax (ninth Amendment) Rules, 2025.

(2) They shall come into force with effect from the date of their publication in the Official Gazette.

**2.** In the Income-tax Rules, 1962 (hereinafter referred as the said rules), in rule 114, after sub-rule (5A), the following shall be inserted, namely: —

“(5AA) Every person who has been allotted permanent account number on the basis of Enrolment ID of Aadhaar application form filed prior to the 1<sup>st</sup> day of October, 2024, shall intimate his Aadhaar number to the Principal Director General of Income-tax (Systems) or Director General of Income-tax (Systems) or the person authorised by the said authorities.

**3.** In the said rules, in rule 114, in sub-rule (6), for the words, brackets and figures “intimation of Aadhaar number in sub-rule (5)”, the words, brackets and figures “intimation of Aadhaar number in sub-rule (5) and (5AA)” shall be substituted.”.

[F. No. 370142/1/2025-TPL]

SURBENDU THAKUR, 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 26<sup>th</sup> March, 1962 and was last amended vide notification No. G.S.R.207(E), dated 28.03.2025.