

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

**NOTIFICATION**

New Delhi, the 27th March, 2024

**G.S.R. 233(E).**—In exercise of the powers conferred by section 139 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. (1) These rules may be called the Income-tax (Fifth Amendment) Rules, 2024.  
(2) They shall come into force on the 1<sup>st</sup> day of April, 2024.
2. In the Income-tax Rules, 1962, in Appendix-II,
  - (a) for FORM ITR-V, the following FORM shall be substituted, namely: —

<b>"FORM ITR-V</b>	<b><u>INDIAN INCOME TAX RETURN VERIFICATION FORM</u></b>  [Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-7 filed but NOT verified electronically]  (Please see rule 12 of the Income-tax Rules, 1962)	<b>Assessment Year</b>  <b>2024-25</b>
<b>Name</b>		
<b>PAN</b>	<b>Form Number</b>	
<b>Filed u/s</b>	<b>e-Filing Acknowledgement Number</b>	
<b>VERIFICATION</b>		
I, _____ son/ daughter of _____, solemnly declare that to the best of my knowledge and belief, the information given in the return which has been submitted by me <i>vide</i> acknowledgement number is correct and complete and is in accordance with the provisions of the Income-tax Act, 1961.		

I further declare that I am making this return in my capacity as \_\_\_\_\_ and I am also competent to make this return and verify it. I am holding permanent account number \_\_\_\_\_.

Signature 

Date of submission

Source IP address

System Generated Barcode/QR Code

**Instructions:**

1. Please e-verify the electronically transmitted return data using Aadhaar OTP or Login to e-Filing account through Net-Banking login or EVC generated using Pre-Validated Bank Account/ Demat Account or EVC generated through Bank ATM. Alternately, you may send the duly signed (preferably in blue ink) Form ITRV to “Centralised Processing Centre, Income Tax Department, Bengaluru 560500”, by SPEED POST ONLY.
2. Form ITR-V shall not be received in any other office of the Income-tax Department or in any other manner. The confirmation of receipt of this Form ITR-V at ITD-CPC will be sent to the e-mail Id registered in the e-filing account.
3. On successful verification, the return filing acknowledgement can be downloaded from e-Filing portal as a proof of completion of process of filing the return of Income.
4. Please sign only in the box provided for signature. Signature anywhere else other than the box provided can render the ITR V invalid.
5. Where ITR data is electronically transmitted and ITR-V is submitted within 30 days of transmission of data- in such cases the date of transmitting the data electronically shall be considered as the date of furnishing the return of income.
6. Where ITR data is electronically transmitted but ITR-V is submitted beyond the time-limit of 30 days of transmission of data- in such cases the date of ITR-V submission shall be treated as the date of furnishing the return of income and all consequences of late filing of return under the Act shall follow. ”.

(b) for FORM ITR- Ack, the following FORM shall, be substituted, namely: —

<p align="center"><b>“INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT</b>  <b>[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3,</b>  <b>ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]</b>  <b>(Please see rule 12 of the Income-tax Rules, 1962)</b></p>		<b>Assessment Year 2024-25</b>	
<b>PAN</b>			
<b>Name</b>			
<b>Address</b>			
<b>Status</b>	<b>Form Number</b>		
<b>Filed u/s</b>	<b>e-Filing Acknowledgement Number</b>		
<b>Taxable Income and Tax details</b>	<b>Current Year business loss, if any</b>	<b>1</b>	
	<b>Total Income</b>		
	<b>Book Profit under MAT, where applicable</b>	<b>2</b>	
	<b>Adjusted Total Income under AMT, where applicable</b>	<b>3</b>	
	<b>Net tax payable</b>	<b>4</b>	
	<b>Interest and Fee Payable</b>	<b>5</b>	

	<b>Total tax, interest and Fee payable</b>	<b>6</b>	
	<b>Taxes Paid</b>	<b>7</b>	
	<b>(+)Tax Payable /(-)Refundable (6-7)</b>	<b>8</b>	
<b>Accreted Income &amp; Tax Detail</b>	<b>Accreted Income as per section 115TD</b>	<b>9</b>	
	<b>Additional Tax payable u/s 115TD</b>	<b>10</b>	
	<b>Interest payable u/s 115TE</b>	<b>11</b>	
	<b>Additional Tax and interest payable</b>	<b>12</b>	
	<b>Tax and interest paid</b>	<b>13</b>	
	<b>(+)Tax Payable /(-)Refundable (12-13)</b>	<b>14</b>	
<b>Income Tax Return electronically transmitted on DD-MM-YYYY 00:00:00 from IP address _____ and verified by _____ having PAN _____ on _____ using *paper ITR-Verification Form /Electronic Verification Code _____ generated through _____ mode</b>			
<b>System Generated Barcode/QR Code</b>			

*\*Strike off whichever is not applicable*

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**".

[Notification No. 37/2024 F.No.370142/7/2024-TPL]

SURBENDU THAKUR, Under Secy. Tax Policy and Legislation

**Note :** The Income-tax Rules, 1962 were published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i) *vide* notification number S.O. 969 (E), dated the 26th March, 1962 and last amended *vide* notification GSR 155(E), dated the 05<sup>th</sup> March 2024.