

F.No. 225/73/2025-ITA-II
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

10018, Kartavya Bhawan- 01
New Delhi, dated the 6th July, 2026

ORDER

In exercise of powers conferred under section 119 of the Income-tax Act, 1961 ('the Act') read with Rule 114-I(2) of the Income-tax Rules, 1962 and also read with section 536 of the Income-tax Act, 2025, the Central Board of Direct Taxes ('the Board'), hereby authorises the Director General of Income-tax (Systems), Delhi to upload in the Annual Information Statement in Form No. 26AS of the Income-tax Rules, 1962 the information, received under Automatic Exchange of Information (AEOI) framework under an agreement referred to in section 90 and 90A of the Act,-

(a) for the period 01.01.2022 to 31.12.2022, 01.01.2023 to 31.12.2023 and 01.01.2024 to 31.12.2024, which is in his possession within ninety days from the date of issue of this order;

(b) for the period 01.01.2025 to 31.12.2025, which comes into his possession within ninety days from the end of the month in which the information is received by him.

2. The Director-General of Income-tax (Systems), Delhi shall specify the procedures, formats and standards for the purposes of uploading of Annual Information Statement in Form No. 26AS containing the information referred to in the para above.

-Sd-

(Dr. Indu Bala)

Deputy Secretary (ITA.II), CBDT

Copy to:

1. PPS to FM/Dir(FMO)/OSD TO MoS (R)/PPS to RS/PPS to Chairman, CBDT and all Members, CBDT
2. DGIT (Systems), Delhi & DGIT (Systems), Bengaluru
3. All Pr. CCsIT/DGsIT for kind information
- ✓ 4. Web Manager, for placing on the website: www.incometaxindia.gov.in
5. JCIT, Data base Cell for uploading on www.irsofficersonline.gov.in
6. Guard File


09.07.2026

Deputy Secretary (ITA.II), CBDT

F.No. 225/73/2025-ITA-II
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

10018, Kartavya Bhawan- 01
New Delhi, dated the 8th July, 2026

ORDER

In exercise of powers conferred under section 239 of the Income-tax Act, 2025 read with Rule 245(2) of the Income-tax Rules, 2026, the Central Board of Direct Taxes, hereby authorises the Director General of Income-tax (Systems), Delhi to upload information, received under Automatic Exchange of Information (AEOI) framework under an agreement referred to in section 159 of the said Act in the Annual Information Statement in Form No. 168, which is in his possession within ninety days from the end of the month in which the information is received by him.

2. The Director-General of Income-tax (Systems), Delhi shall specify the procedures, formats and standards for the purposes of uploading of Annual Information Statement in Form No. 168 containing the information referred to in the para above.

Sd-
(Dr. Indu Bala)

Deputy Secretary (ITA.II), CBDT

Copy to:

1. PPS to FM/Dir(FMO)/OSD TO MoS (R)/PPS to RS/PPS to Chairman, CBDT and all Members, CBDT
2. DGIT (Systems), Delhi & DGIT (Systems), Bengaluru
3. All Pr. CCsIT/DGsIT for kind information
- ✓ 4. Web Manager, for placing on the website: www.incometaxindia.gov.in
5. JCIT, Data base Cell for uploading on www.irs-officersonline.gov.in
6. Guard File

Indu Bala 08/07/2026
Deputy Secretary (ITA.II), CBDT