

फ. सं. 279/विविध./एम-13/2026-आईटीजे

भारत सरकार  
वित्त मंत्रालय  
राजस्व विभाग  
केंद्रीय प्रत्यक्ष कर बोर्ड  
आयकर न्यायिक  
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कमरा नंबर 8, 5वीं मंजिल,  
जीवन विहार भवन,  
संसद मार्ग, नई दिल्ली  
दिनांक: .02.2026.

To,

All the Principal Chief Commissioners of Income Tax

Sir/Madam,

**Subject: - Amendments in the nature of clarifications in the Income Tax Act,1961 proposed by the Finance Bill, 2026-reg.**

Kindly refer to the above-mentioned subject.

2. The Finance Bill, 2026 was introduced in the Lok Sabha on 1<sup>st</sup> February 2026 by the Hon'ble Finance Minister. In her Budget Speech, as part of rationalisation of Direct Tax provisions, the Hon'ble Finance Minister proposed certain amendments in the nature of clarifications, stating as follows:

*"There are certain legal issues in which there are differing judgements of courts. These relate to time-limit for assessment after Dispute Resolution Panel proceedings, time-limit for Transfer Pricing Officer order, Document Identification Number and issuance of notice for re-assessment by Jurisdictional Assessing Officer. In this regard, it is proposed to clarify these issues in the Income Tax Act, 1961 and Income Tax Act, 2025 to provide certainty to provisions."*

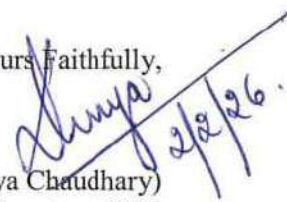
3. Accordingly, amendments to sections 92CA, 144C, 153 and 153B, along with insertion of new sections 147A and 292BA in the Income Tax Act, 1961 have been proposed through the Finance Bill, 2026. The relevant pages of the Finance bill, 2026 are enclosed as Annexure to this letter for ready reference.

4. In light of the above, I am directed to state that directions may be issued to all the CsIT (DR)/ Sr. (DR) and the counsels representing the Income Tax Department before the Hon'ble High Courts and the ITAT benches in your region to seek adjournment in the appeals/writs involving the issues pertaining to aforementioned amendments.

5. This issues with the approval of Member (A&J), CBDT.

Encl: As above.

Yours Faithfully,

  
(Divya Chaudhary)  
Deputy Secretary (ITJ)