

? Tax Alert! Sahaj & Sugam Forms (ITR-1 & ITR-4) Notified for AY 2025-26

## Description

 ITR Breaking!

[@IncomeTaxIndia](#) has notified ITR-1 (Sahaj) & ITR-4 (Sugam) via Notification No. 40/2025 for AY 25-26

 PDF: [https://egazette.gov.in/\(S\(xlx5ztvc2y5dfwzuc5wniuoq\)\)/ViewPDF.aspx...](https://egazette.gov.in/(S(xlx5ztvc2y5dfwzuc5wniuoq))/ViewPDF.aspx...)

 17 One month of the filing window already gone!  Request to release remaining ITR forms, along with utilities & schema — so that ITR filing can begin without delay.

[#IncomeTax](#)

**NOTIFICATION**

New Delhi, the 29th April, 2025

**No. 40/2025**

**G.S.R. 271(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. Short title and commencement.** — (1) These rules may be called the Income-tax (twelfth Amendment) Rules, 2025.

(2) They shall come into force with effect from the 1<sup>st</sup> day of April, 2025.

**2.** In the Income-tax Rules, 1962 (hereinafter referred to as the principal rules), in rule 12, —

(a) in sub-rule (1), —

(i) for the figures “2024”, the figures “2025” shall be substituted;

(ii) in clause (a), in sub-clause (iii), for the words “does not have any loss under the head, “the words “does not have any loss under the head; or” shall be substituted.

(iii) in clause (a), after sub-clause (iii), the following sub-clause shall be inserted, namely, —

“(iv) “Capital gains”, where assessee has only long-term capital gains under section 112A not exceeding one lakh twenty-five thousand rupees and does not have any brought forward loss or loss to be carried forward under the head,”

(iv) in clause (ca), for the words, figures and letters “in the case of a person being an individual or a Hindu undivided family, who is a resident other than not ordinarily resident, or a firm, other than limited liability partnership firm, which is a resident deriving income under the head “Profits or gains of business or profession” and such income is computed in accordance with special provisions referred to in section 44AD, section 44ADA and section 44AE of the Act for computation of such income, be in Form SUGAM (ITR-4) and be verified in the manner indicated therein:”, the words, figures and letters “in the case of a person being an individual or a Hindu undivided family, who is a resident other than not ordinarily resident, or a firm, other than limited liability partnership firm, which is a resident,—

(i) deriving income under the head "Profits or gains of business or profession" and such income is computed in accordance with special provisions referred to in section 44AD, section 44ADA and section 44AE of the Act for computation of such income; and;

(ii) has, "Capital gains", if any, where assessee has only long-term capital gains under section 112A not exceeding one lakh twenty-five thousand rupees,

be in Form SUGAM (ITR-4) and be verified in the manner indicated therein" shall be substituted;

(b) in sub-rule (5), for the figures "2023", the figures "2024" shall be substituted.

3. In the principal rules, in rule 11B, after the words, figures and letters "Form No. 10BA", the words "and furnish the same along with the return of income" shall be inserted.

4. In the principal rules, in Appendix II,—

(a) for FORM ITR-1, the following FORM shall be substituted, namely: —

| FORM                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                   | ITR-1<br>SAHAJ                                                                                                                                                                                                                                                                                                                           |                    | INDIAN INCOME TAX RETURN                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                | Assessment Year      |  |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|----------------------|--|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                   |                                                                                                                                                                                                                                                                                                                                          |                    | <small>[For individuals being a resident (other than not ordinarily resident) having total income upto Rs.50 lakh and having income from Salaries, one house property, other sources (Interest etc.), long-term capital gains under section 112A up to Rs. 1.25 lakh, and agricultural income up to Rs.5 thousand]<br/> <small>[Not for an individual who is either Director in a company or has invested in unlisted equity shares or in cases where TDS has been deducted u/s 194N or if income-tax is deferred on ESOP or has assets (including financial interest in any entity) located outside India]<br/>                     (Refer instructions for eligibility)</small> </small> |                                | 2 0 2 5 - 2 6        |  |
| <b>PART A GENERAL INFORMATION</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                   |                                                                                                                                                                                                                                                                                                                                          |                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                |                      |  |
| (A1)<br>PAN                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | (A2) First Name   |                                                                                                                                                                                                                                                                                                                                          | (A4) Date of Birth |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | (A5) Aadhaar Number (12 digit) |                      |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | (A2a) Middle Name |                                                                                                                                                                                                                                                                                                                                          |                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                |                      |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | (A3) Last name    |                                                                                                                                                                                                                                                                                                                                          |                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                |                      |  |
| (A6) Mobile No.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                   | (A7) Email Address                                                                                                                                                                                                                                                                                                                       |                    | Address: (A8) Flat/Door/Block No. (A9) Name of Premises/Building/Village (A10)<br>Road/Street/Post Office Area/Locality (A11) Town/City/District (A12) State<br>(A13) Country (A14) PIN code                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                |                      |  |
| (A15) Filed u/s (Tick)<br><small>[Please see instruction]</small>                                                                                                                                                                                                                                                                                                                                                                                                                                             |                   | <input type="checkbox"/> 139(1)-On or before due date, <input type="checkbox"/> 139(4)-Belated, <input type="checkbox"/> 139(5)-Revised, <input type="checkbox"/> 119(2)(b)- After Condonation of delay<br><input type="checkbox"/> 139(9), <input type="checkbox"/> 142(1), <input type="checkbox"/> 148, <input type="checkbox"/> 153C |                    | (A17) Nature of employment-<br><input type="checkbox"/> Central Govt. <input type="checkbox"/> State Govt. <input type="checkbox"/> Public Sector Undertaking <input type="checkbox"/> Pensioners-CG <input type="checkbox"/> Pensioners-SG <input type="checkbox"/> Pensioners-PSU <input type="checkbox"/> Pensioners- Others <input type="checkbox"/> Others <input type="checkbox"/> Not Applicable (e.g. Family Pension etc.)                                                                                                                                                                                                                                                         |                                |                      |  |
| (A16) Or Filed in response to notice u/s                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                   |                                                                                                                                                                                                                                                                                                                                          |                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                |                      |  |
| (A18) If revised/defective, then enter Receipt No. and Date of filing original return<br><small>(DD/MM/YYYY)</small>                                                                                                                                                                                                                                                                                                                                                                                          |                   |                                                                                                                                                                                                                                                                                                                                          |                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                |                      |  |
| (A19) If filed in response to notice u/s 139(9)/142(1)/148/153C or order u/s 119(2)(b)- enter Unique Number/Document Identification Number (DIN) & Date of such Notice or Order                                                                                                                                                                                                                                                                                                                               |                   |                                                                                                                                                                                                                                                                                                                                          |                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                |                      |  |
| (A20) Do you wish to exercise the option u/s 115BAC(6) of Opting out of new tax regime? (default is "No") <input type="checkbox"/> Yes <input type="checkbox"/> No                                                                                                                                                                                                                                                                                                                                            |                   |                                                                                                                                                                                                                                                                                                                                          |                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                |                      |  |
| (A21) Are you filing return of income under Seventh proviso to section 139(1) but otherwise not required to furnish return of income? - (Tick)<br><input type="checkbox"/> Yes <input type="checkbox"/> No<br>If yes, please furnish following information<br><small>[Note: To be filled only if a person is not required to furnish a return of income under section 139(1) but filing return of income due to fulfilling one or more conditions mentioned in the seventh proviso to section 139(1)]</small> |                   |                                                                                                                                                                                                                                                                                                                                          |                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                |                      |  |
| (i) Have you incurred expenditure of an amount or aggregate of amount exceeding Rs. 2 lakhs for travel to a foreign country for yourself or for any other person? (Yes/ No)                                                                                                                                                                                                                                                                                                                                   |                   |                                                                                                                                                                                                                                                                                                                                          |                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                | Amount (Rs) (If Yes) |  |

## Category

1. Income Tax

## Date Created

01/05/2025

## Author

abhashh