

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

**NOTIFICATION**

New Delhi, the 18th August, 2025.

**INCOME-TAX**

**G.S.R. 555(E).**—In exercise of the powers conferred by clause (2) of section 17 read with section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:—

1. (1) These rules may be called the Income tax (Twenty Second Amendment) Rules, 2025.
- (2) They shall come into force on the date of their publication in Official Gazette.
2. In the Income-tax Rules, 1962, after rule 3B, the following rules shall be inserted, namely:—

→3C. Salary income for the purposes of item (c) of sub-clause (iii) of clause (2) of section 17 of the Act. —

For the purposes of item (c) of sub-clause (iii) of clause (2) of section 17 of the Act, the prescribed income under the head "Salaries" shall be four lakh rupees.

3D. Gross total income for the purposes of clause (vi) of Proviso to clause (2) of section 17 of the Act. —

For the purposes of clause (vi) of Proviso to clause (2) of section 17 of the Act, the prescribed gross total income shall be eight lakh rupees.”.

[Notification No. 133/2025/F. No. 370142/27/2025-TPL]

KRITIKA JAIN, 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 (ii), *vide* number S.O. 969 (E) dated the 26<sup>th</sup> March, 1962 and was last amended *vide* notification number G.S.R. 553(E), dated the 14<sup>th</sup> August, 2025.