

CBDT notifies form 'ITR-B' for furnishing ITR for block assessment

The CBDT has notified Rule 12AE and the ITR **Form ITR-B** for persons required to furnish a return of income u/s 158BC(1). The notified form shall be applicable for search initiated u/s 132 or requisition made u/s 132A on or after 01-09-24 and be verified in the manner indicated therein.

The return of income referred to in sub-rule (1) shall be furnished by a person, mentioned in column (2) of the Table below in the manner specified in column (3) thereof:

SN (1)	Person (2)	Manner of furnishing return of income (3)
1	a. person whose accounts are required to be audited under section 44AB of the Act; b. Company, c. Political party.	Electronically under digital signature

2	Any person other than a person mentioned in column (2) of Sl. No. (1) above.	<ul style="list-style-type: none"> a. Electronically under digital signature; b. Transmitting the data electronically in the return under electronic verification code.
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- Electronic verification code' shall have the same meaning as assigned to it in Explanation to sub-rule (2) of rule 12AC.
- The Principal Director-General of Income-tax (Systems) or Director-General of Income-tax (Systems) shall specify the procedures, formats and standards for ensuring secure capture and transmission of data and shall also be responsible for evolving and implementing appropriate security, archival and retrieval policies in relation to furnishing the return.
- In a case where claim of credit of the tax payments is made against undisclosed income of the block period other than by way of self-assessment tax for the block period, claim of such credits and the allowability thereof shall be subject to the verification by and satisfaction of, the Assessing Officer.

Source: CBDT vide Notification No. 30/2025 dated 07-04-25

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