MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 7th February, 2025

No. 14/2025

G.S.R. 125(E).—In exercise of the powers conferred by section 285 read with section 295 of the Incometax 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. (1) These rules may be called the Income-tax (Fourth Amendment) Rules, 2025.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Income-tax Rules, 1962,-

- (a) in rule 114DA, in sub-rule (1), for the words, figures and letter "Form No. 49C", the words, figures and letter "Form No. 49C within eight months from the end of such financial year" shall be substituted;
- (b) in Appendix-II, for Form No. 49C, the following shall be substituted, namely:-

"FORM No. 49C

[See rule 114DA]

[e-Form]

Annual Statement under section 285 of the Income-tax Act, 1961

SI.												
No.	Financial year for which the Statement is being submitted											
1. 2.	Details pertaining to non-resident person having liaison office in India											
(i)	Name											
(ii)	Details of head office											
()	Email Io		Cont	Contact / mobile number				Address				
(iii)	Details of Principal Office in India											
	Email Io	d	Cont	Contact / mobile number				ldress				
(iv)	Permanent Account Number (if Allotted)											
(v)		tification No., if										
(vi)		ubmitting Annu		Certificate	for the	e financia	l year					
		serve Bank of In										
3.	Details of the Chartered Accountant signing the Annual Activity Certificate as prescribed by the Reserve Bank of India											
		Bank of India				1						
(i) (ii)	Name Email Id											
(iii)	Contact / mobile number											
(iv)	Address											
(\mathbf{v})	Address Membership number											
4.		f officer In chai	rge for each	office of t	he no	n-residen	t nerso	n in Indi	я			
				esignation Ema				Contact / mobile		Address of		
			U	C			numł	number		office		
5.		f any salary or o			ort pa	yable ou	tside In	dia to an	y em	ployee worki	ng in	
	-	for services ren										
	Sl.No.					ntact /				ount of salary or		
		employee	allotted)	ted)		mobile				npensation		
					nur	number		India, if any		(in Rs.)		
1	1 1	1	1				1		1			

6.	Details o	Details of agents or representatives or distributors of the non-resident person in India.										
	Sl.No.	Name of ager		PAN		Email Id		ntact /	Addres	S		
		representativ					mo	obile				
		distributor					nu	mber				
7.	Details o	f Liaison Offic	e of the no	n-residen	t person	(data in S	l. No.	8 to Sl. N	o. 20. to b	e furnished		
		Office wise, mu						Liaison O	ffice)	-		
8.		Office Registrat				e Bank of In	dia					
9.		activities unde	2		ice							
10.		pening of Liais										
11.		ne Reserve Ban		proval for	Liaison	Office open	ing					
12.		of Liaison Offic		ntact / mob		1	4 1	1				
	Email Io	1	Add	Address								
12	Tatal			∼in tha Ti	airen Of	Xiaa damina	41					
13.	year	nber of employ	ees working	g in the Li	alson OI	fice during	the					
14.		f products or s	ervices for	which liai	soning (activity is d	one h	v the Liai	son Offic	<u>م</u>		
1	Sl.No.	Liaisoning ac								of products or		
	51.1 (0.	Liuisoning u	11111y 15 401	ie ioi pieu		01 110005		services				
	-											
15.	Whether	there are other	group enti	ty or entit	ies oper	ating from	the	Yes/No		4		
		mises as the off				C						
16.	If yes in S	Sl. No. 15, prov	ride the follo	owing deta	ils in res	spect of such	n entity	y or entitie	es:-			
	Sl.No.	Name of	the PAN	N of the	Email Ic	d Contact	t/A	ddress	of Natu	re of		
		entity	entit	y		mobile		ne entity	activ			
						number	•			ertaken		
									by th	ne entity		
17.		Liaison Office	perform liais	soning acti	vity for a	any other en	tity	Yes/No				
	or entities											
18.		Sl.No. 17, prov										
	Sl.No.	Name of the	entity	PAN of	f the	the Email Id		ontact /	Addres	ss of the		
				entity				obile	entity			
								ımber				
19.	Details of	f employees wo	rking in the	Liaison ()	office dra	wing salary	ofRs	50,000 0	r above ne	er month		
17.			n King in the	Liaison			01 105			Address		
				Email	Contac	t Design		Amoui				
	Sl.No.	Name of	PAN (if	Email Id	Contac / mobil	0		Amour salary		of sitting		
					Contac / mobil number	le		salary	or	of sitting location		
		Name of	PAN (if		/ mobil	le		salary	or nsation	-		
		Name of	PAN (if		/ mobil	le		salary compe	or nsation	-		
		Name of	PAN (if		/ mobil	le		salary compe	or nsation	-		
	Sl.No.	Name of employee	PAN (if allotted)	Id	/ mobil number		ation	salary compe (in Rs.	or nsation)	location		
20.	Sl.No.	Name of	PAN (if allotted)	Id	/ mobil number		ation	salary compe (in Rs.	or nsation)	location		
20.	Sl.No.	Name of employee	PAN (if allotted)	Id	/ mobil number		ation ce has Con	salary compe (in Rs.	or nsation)	location		
20.	Sl.No.	Name of employee f the top five pa	PAN (if allotted)	Id a with who	/ mobil number	le r .iaison Offic	tion ce has Con mob	salary compe (in Rs. been doin tact / ile	or nsation) g the liaise	location		
20.	Sl.No.	Name of employee f the top five pa Name of the	PAN (if allotted)	Id a with who	/ mobil number	le r .iaison Offic	ation ce has Con	salary compe (in Rs. been doin tact / ile	or nsation) g the liaiso Address	location		
20.	Sl.No.	Name of employee f the top five pa Name of the	PAN (if allotted)	Id a with who	/ mobil number	le r .iaison Offic	tion ce has Con mob	salary compe (in Rs. been doin tact / ile	or nsation) g the liaiso Address	location		
20.	Sl.No.	Name of employee f the top five pa Name of the	PAN (if allotted)	Id a with who	/ mobil number	le r .iaison Offic	tion ce has Con mob	salary compe (in Rs. been doin tact / ile	or nsation) g the liaiso Address	location		
20.	Sl.No.	Name of employee f the top five pa Name of the party	PAN (if allotted)	Id a with who	/ mobil number	le r .iaison Offic	tion ce has Con mob	salary compe (in Rs. been doin tact / ile	or nsation) g the liaiso Address	location		
	Sl.No. Details of Sl.No. Other de	Name of employee f the top five pa Name of the party tails	PAN (if allotted)	Id a with who of the party	/ mobil number	le ciaison Officinail Id	ation ce has Con mob num	salary compe (in Rs. been doin tact / ile ber	or nsation) g the liaiso Address party	location oning of the		
20. 21.	Sl.No. Details of Sl.No. Other de India spec	Name of employee f the top five pa Name of the party	PAN (if allotted) rties in Indi PAN of letails for th	Id a with who of the party e financial	/ mobil number	le ciaison Officinail Id	ation ce has Con mob num	salary compe (in Rs. been doin tact / ile ber	or nsation) g the liaiso Address party	location oning of the		

	In respect of the Liaison Office(s):											
	Sl.No.	Liaison Office	ion No. R		Rece	eceipts			Expenses			
	In respect Sl.No.				, including of Liaison Office(s) mentioned above: Expenses attributable to receipts from India						/e:	
22.	Details of all purchases, sales of material, and services from/to Indian parties during the year by the nor resident person (not limited to transactions made by Liaison Office (s))											
	In respect of the Liaison Office(s):											
	Sl.No.	Nature of transaction	Name of the Indian party with whom		PAN of Ema the Id Indian party				Address of the Indian party		Amount of transaction (in Rs.)	
	In respect of the non-resident person, including of Liaison Office(s) mentioned above:											
	Sl.No.	Nature of transaction	Name of the Indian party		PAN of the India party		Email		ontact/ obile umber			Amount of transaction (in Rs.)
23.	Whether	there is any g	roup entit	vore	ntities (i	ncluc	ting Iı	ndia	n Yes	/No		
	entity/ent entity or	ities of the grou entities of the g Companies or Li	ip or peri roup in I	nanent ndia) pr	establish esent in	ment India	t of fo a as Bi	reigi	n			
24.	If yes in Sl.No. 23, provide the following details:-											
	Sl.No.	Name of the PAN entity entity		of the Email Id		n	Contact mobile number		/ Address the entity		bus	ture of iness ivities
25.	Whether	there are other Li	aison Offi	ces of t	he group	entiti	ies in I	ndia	? Yes	/No		
26.	If yes in S	Sl.No. 25, provide	e the follo	wing de	tails:-				1			
	Sl.No.	Name of the entity having the Liaisor Office(s)	e PAN entity	N of the Emai		Contac / mobi numbe		ile the enti		ity activ under the l		rre of vities ertaken by Liaison ce(s)

Verification

Verified today the day of

Place

> [F. No. 370142/2/2025-TPL] SOURABH JAIN, Under Secy.

Note. - Principal rules were published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii) vide notification number S.O. 969(E), dated the 26th March, 1962 and was last amended vide notification number G.S.R. 121(E), dated the 07th February, 2025.