

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE  
**LOK SABHA**

**UNSTARRED QUESTION NO. 1224**

TO BE ANSWERED ON MONDAY, DECEMBER 8, 2025/AGRAHAYANA 17, 1947 (SAKA)  
**NEW INCOME TAX RETURN FORMS**

**1224. Shri Sudheer Gupta:**

**Shri Chavan Ravindra Vasantrao:**

**Shri Dhairyasheel Sambhajirao Mane:**

Will the Minister of FINANCE be pleased to state:

- (a) whether the Government proposes to release the new Income-Tax Return (ITR) forms and related rules under the simplified Income Tax Act, 2025 by January 2026;
- (b) if so, the details thereof along with the salient features and objectives;
- (c) whether the Government has consulted tax experts, industry bodies and other stakeholders before finalising the new rules and forms;
- (d) if so, the details thereof and the response of the Government thereto;
- (e) the steps taken/proposed to be taken by the Government to ensure that the simplified ITR forms are user-friendly and reduce the compliance burden on taxpayers; and
- (f) the manner in which tax payers benefit from the simplified ITR framework in terms of filing process, assessment mechanisms and taxpayer services?

**ANSWER**

MINISTER OF STATE IN THE MINISTRY OF FINANCE  
(SHRI PANKAJ CHAUDHARY)

**(a) & (b):** Income-tax Act, 2025 (“the Act”) has been enacted on 21st August, 2025 to replace the existing Income-tax Act, 1961. The Income-tax Act, 2025 is slated to be effective from tax year 2026-27. Further, in consequence of the enactment of the said Act, notification of the consequent Rules and Forms are in the process of being notified.

In the context of Income-tax Return (ITR) forms, consolidation and simplification of the ITR forms, which is required to be made effective for the Assessment Year 2026-27, are in process as they will be notified as per provisions of Income-tax Act, 1961. Furthermore, ITR forms relating to Income-tax Act, 2025 will require the changes in consequence of amendments to the said Act made during Budget, 2026, and, accordingly, ITRs pertaining to the first tax-year 2026-27 shall be notified prior to FY 2027-28.

**(c) to (f):** Committee formulated by the CBDT on simplification of Income Tax Returns is carrying out extensive consultations with tax experts, institutional bodies, and field formations of the Income-tax Department. The committee is in process of formulating the ITR Forms, outcome thereof, will be reflected later in the notified forms.

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