

कार्यालय
प्रधान मुख्य आयकर आयुक्त
तीसरी मंजिल, आयकर भवन,
महर्षि कर्वे रोड, मुंबई - 400020



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Pr. Chief Commissioner of Income tax
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F. No. Pr.CCIT/Mum/ITO(HQ) Tech-2/Circular/1/ITP-515/2026-27

Date: 08.07.2026

CIRCULAR

Subject: Registration of Income-tax Practitioners under rule 256(4) Income-tax Rules, 2026 read with section 515 of the Income-tax Act, 2025—update of registration by existing Income-tax Practitioners registered under the Income-tax Act, 1961—filing of Form No. 171 on or before 30.09.2026—regarding.

Reference: Section 515 of the Income-tax Act, 2025; Rules 250 to 257 of the Income-tax Rules, 2026.

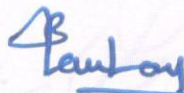
1. Attention of all Income-tax Practitioners registered under the Income-tax Act, 1961 and holding a valid certificate of registration issued by the office of the Principal Chief Commissioner of Income-tax, Mumbai, as on 31.03.2026, is invited to the provisions of section 515 of the Income-tax Act, 2025, read with Rules 250 to 257 of the Income-tax Rules, 2026, governing the eligibility, registration and continuance of registration of Income-tax Practitioners.
2. As per Rule 256(4) of the Income-tax Rules, 2026, every person who is already registered as an Income-tax Practitioner under the Income-tax Act, 1961, holding a valid certificate of registration as on 31.03.2026, shall continue to be a registered Income-tax Practitioner under section 515 of the Income-tax Act, 2025. **However, such person is required to update his/her details by filing an application in Form No. 171 on or before 30.09.2026,** and the registration shall be granted by the concerned authority under section 515 upon such application being found complete in all respects.
3. All Income-tax Practitioners registered under the Income-tax Act, 1961 and falling within the ambit of this Circular are accordingly required to file

the updated application in Form No. 171, complete in all respects along with the requisite documents, with the office of the Principal Chief Commissioner of Income-tax, Mumbai, on or before 30.09.2026.

4. It is hereby clarified that, **in case any Income-tax Practitioner fails to file the application in Form No. 171 on or before 30.09.2026, such person shall cease to be entitled to continue as a registered authorised Income-tax Practitioner for the purposes of section 515 of the Income-tax Act, 2025 with effect from 01.10.2026**, and shall thereupon cease to act as a registered authorised Income-tax Practitioner for all purposes under the Act.

5. All Income-tax Practitioners are, therefore, advised to take note of the above and ensure timely compliance so as to avoid cancellation of their registration.

6. This issues with the approval of the Principal Chief Commissioner of Income-tax, Mumbai.



(Brahm Dev Gautam)
Income Tax Officer (HQ.) Tech.-2,
O/o the Pr. Chief Commissioner of
Income-tax, Mumbai.

Copy to:

1. The Chief Commissioner of Income Tax- 1 to 6, Mumbai, for kind information.
2. The Chief Commissioner of Income Tax (Central)-1 & 2, Mumbai, for kind information.
3. The Director General of Income Tax (Inv.), Mumbai, for kind information.
4. The ITO(HQ) Systems & CPIO, Mumbai - for uploading on the official website of the Income Tax Department, Mumbai
5. All Building In-charges, for displaying and publicising on the notice boards of their respective buildings.