

[Analysis]
Changes in New ITR
Forms for Assessment
Year 2024-25



No requirement of DSC for filing of ITR (Individual & HUF) - where Tax Audit is required u/s 44AB

Up to FY 2022-23, i.e., AY 2023-24, every Individual or HUF was required to sign the Income-tax return by Digital Signature Certificate (DSC), in case his accounts were required to be audited u/s 44AB.

The CBDT has amended this provision by the IT (Second Amendment.) Rules, 2024, w.e.f. **1-4-2024**. Henceforth, from the FY 2023-24, i.e., AY 2024-25, the requirement of filing of the ITR by Individual and HUF with DSC has been abolished in all those cases where tax audit u/s 44AB is required.

Now, income-tax returns of the Individuals and HUF where Tax Audit u/s 44AB is required can be filed with EVC (Electronic Verification Code) mode or DSC mode.