

DGIT (System) to upload information received under Automatic Exchange of Information ('AEOI') framework to Annual Information Statement ('AIS')

The Central Board of Direct Tax ('CBDT') through order dated 8th July 2026, authorizes the Director General of Income-Tax ('DGIT') (Systems), Delhi to upload the information received under the AEOI framework in the Annual Information Statement in Form 168 of the Income Tax Rules, 2026. The information under the AEOI framework is received in accordance with the agreement referred to in section 159 and 160 of the Income Tax Act, 2025 (erstwhile section 90 and 90A of the Income Tax Act, 1961).

Further, the DGIT (Systems) is required to furnish such information in AIS, in Form 168, within 90 days from the end of the month in which such information is received by the DGIT (Systems).

For detail, please refer CBDT Order dated July 8, 2026

<https://www.incometaxindia.gov.in/documents/d/guest/order-us-239-of-income-tax-act-2025-dated-08-07-2026-pdf>

DISCLAIMER: - The summary information herein is based on CBDT Order dated July 8, 2026. While the information is believed to be accurate, we make no representations or warranties, express or implied, as to the accuracy or completeness of it. Readers should conduct and rely upon their own examination and analysis and are advised to seek their own professional advice. This note is not an offer, advice or solicitation. We accept no responsibility for any errors it may contain, whether caused by negligence or otherwise or for any loss, howsoever caused or sustained, by the person who relies upon it.