DEWAN P N CHOPRA & CO

INCOME TAX UPDATE

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 Form No. 26AS of the Income Tax Rules, 1962. The information under the AEOI framework is received in accordance with the agreement referred to in section 90 and 90A of the Income Tax Act, 1961.

Further, the DGIT (Systems) is required to furnish such information in Form 26AS within the following specified time period:

a. Information which is in possession of DGIT (Systems) for the period from 01.01.2022 to 31.12.2022, 01.01.2023 to 31.12.2023 and 01.01.2024 to 31.12.2024 - within 90 days from the date of issue of this order
b. Information which comes into possession of DGIT (Systems) for the period from 01.01.2025 to 31.12.2025 - within 90 days from the end of the month in which the information is received by him.

For detail, please refer CBDT Order dated July 8, 2026
https://www.incometaxindia.gov.in/documents/d/guest/order-us-119-of-income-tax-act-1961-dated-08-07-2026-pdf