CBDT Fixes All ITR Forms for AY 2026-27

7 Corrigendum Notifications (Nos. 57 to 63/2026) issued April 10, 2026

INCOME-TAX ACT 2025 | FIRST FILING YEAR | CBDT CORRECTIONS

The First Filing Year Under the New Act

What Changed

- The Income-tax Act 2025 replaced the 1961 Act effective April 1, 2026
- Consolidated 819 sections into 536 sections
- CBDT notified all ITR forms in March 2026
- Within weeks, errors were found across **ALL forms**
- On April 10, 2026: CBDT issued 7 corrigendum notifications fixing ITR-1 through ITR-7 and Form U

Metric	Detail
Notifications Issued	7 (Nos. 57 to 63/2026)
Date of Issue	April 10, 2026
Forms Corrected	ITR-1, ITR-2, ITR-3, ITR-4, ITR-5, ITR-6, ITR-7, Form U
Nature of Changes	Typographical, cross-reference, and formatting
Tax Rate Changes	None
Filing Deadline Impact	None

Notification 57/2026: ITR-1 (Sahaj) and ITR-4 (Sugam)

HIGH IMPACT

ITR-1 (Sahaj) Changes

- Schedule-IT **completely replaced and restructured**
- Now includes BSR bank code fields
- Added deposit date tracking
- Added challan serial number fields
- Tax payment amounts for advance tax and self-assessment tax
- Affects: All salaried individuals filing ITR-1

MEDIUM IMPACT

ITR-4 (Sugam) Changes

- Salary schedule row renumbering corrected
- Item label corrections for Part B consistency
- Affects: Presumptive taxation filers (Section 44AD/44ADA)

⚠ ITR-1 Schedule-IT is a **COMPLETE restructure**, not just a tweak. Software vendors must release updated utilities before filing begins.

Notifications 58–59: ITR-2 and ITR-3 Corrections

HIGH IMPACT

ITR-2 — Notification 58/2026

- Schedule CG: Reference corrected from **"6c-6d"** to **"5c-5d"** (capital gains computation)
- Schedule OS: Marginal headings clarified for other income
- Schedule CFL: Loss carry-forward references fixed
- Part B-TI: Grey cell shading removed for readability
- Affects: Individuals with capital gains, foreign income, multiple house properties

HIGH IMPACT

ITR-3 — Notification 59/2026

- Schedule CG and OS: Mathematical expression standardization
- Part E: Row reference corrections
- Formatting: Grey shading removal for consistency
- Affects: Business owners, professionals, partners with business income

Notifications 60–61: ITR-5 and ITR-6 Corrections

MEDIUM IMPACT

ITR-5 — Notification 60/2026

Affects: Partnership firms, LLPs, AOPs, BOIs

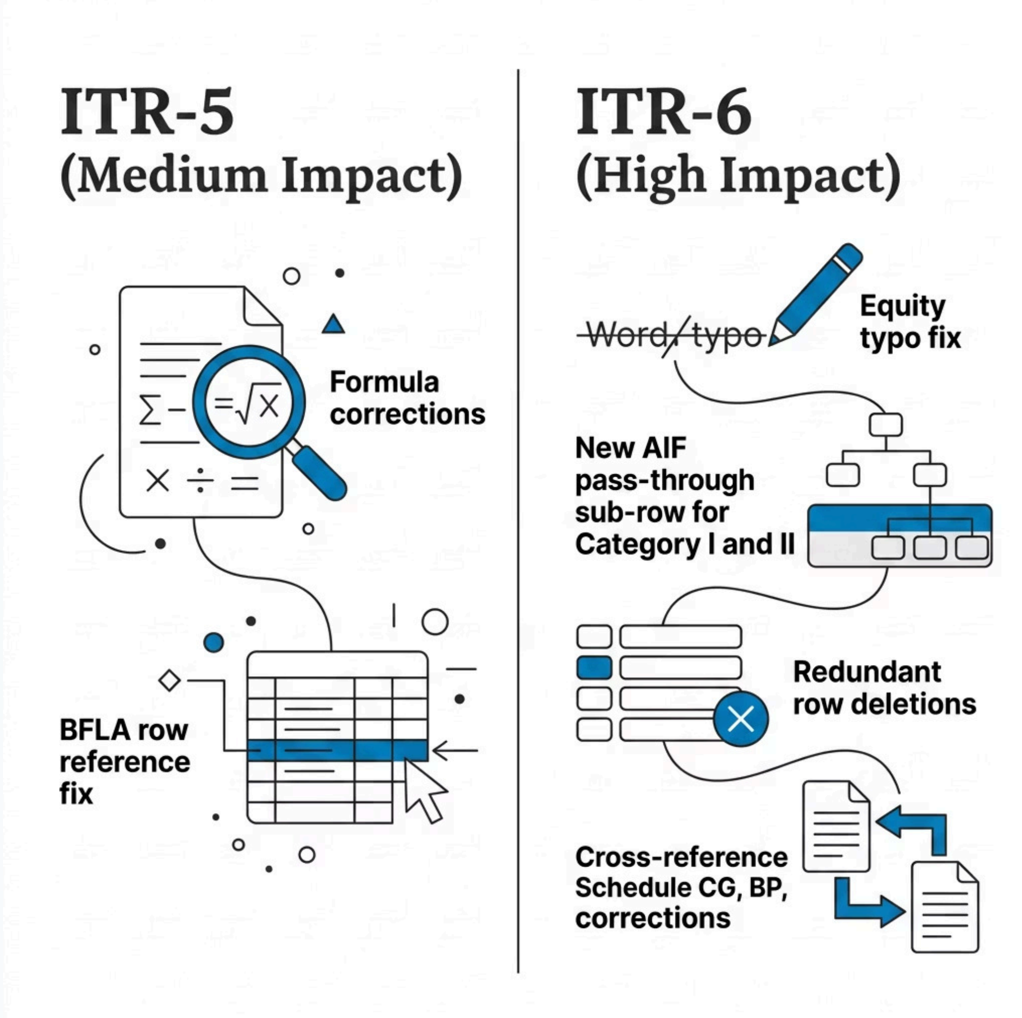
- Schedule CG Row A8: Aggregation expression corrected
- Schedule UD: BFLA computation references updated (row **"xvi"** changed to **"xv"**)

HIGH IMPACT

ITR-6 — Notification 61/2026

Affects: All companies (except Section 8 companies)

- Typographical fix: **"QUITY"** corrected to **"EQUITY"**
- **NEW:** Sub-row inserted for pass-through income/loss under short-term capital gains
- Relevant for: Alternative Investment Funds (AIF) Categories I and II
- Redundant rows deleted
- Schedule CG, BP, UD, MATC: Cross-reference corrections throughout



AIF Pass-Through Income now gets **SEPARATE classification** in ITR-6 — a significant structural addition for companies with Category I/II AIF investments.

Notifications 62–63: ITR-7 and Form U

MEDIUM IMPACT

ITR-7 — Notification 62/2026

Affects: Trusts, charitable institutions, exempt entities

- Schedule I: Grey/blank cell interchange adjustments
- Schedule CG: Row and sub-row deletions
- Schedule OS: Reference corrections
- Schedule CYLA: Set-off computation references updated
- Part B-TI: Total income computation corrections
- **NEW:** Pass-through income row for short-term capital gains (matching ITR-6)

MEDIUM IMPACT

Form U — Notification 63/2026

Affects: All taxpayers filing updated returns under the new Act

- **NEW** disclosure line added in Part A
- Captures cases where taxpayers selected **"incorrect head of income"** in original return
- Previously: Only incorrect loss reporting was captured as an update reason
- Now: Both incorrect head of income **AND** incorrect loss can trigger updated return

Impact Summary by Form

Form	Notification	Primary Changes	Impact Level	Who is Affected
ITR-1	57/2026	Schedule-IT complete restructure	**HIGH**	Salaried individuals
ITR-2	58/2026	Capital gains reference fixes	**HIGH**	Investors, NRIs
ITR-3	59/2026	Math expression standardization	**HIGH**	Business/professionals
ITR-4	57/2026	Row renumbering corrections	MEDIUM	Presumptive filers
ITR-5	60/2026	Formula and BFLA corrections	MEDIUM	Partnerships, LLPs
ITR-6	61/2026	AIF pass-through rows added	**HIGH**	Companies
ITR-7	62/2026	Multiple schedule corrections	MEDIUM	Trusts, exempt entities
Form U	63/2026	Head of income disclosure	MEDIUM	Updated return filers

Good news: NO changes to tax rates, exemptions, deductions, or filing deadlines. These are purely structural and formatting corrections.

Action Plan: 5 Steps Before Filing Season

1	**Software Update** Ensure your tax software vendor releases patches incorporating the April 10 corrections **before you begin filing**. Do not use old utility versions.
2	**Capital Gains Audit** Verify all Schedule CG row references in your working papers match the **corrected form layouts** per Notifications 58 and 59.
3	**AIF Reporting Prep** For clients with Category I/II AIF investments, obtain fund-level income breakups for **separate pass-through classification** in ITR-6/ITR-7.
4	**Updated Return Briefing** Inform clients about the **new Form U disclosure requirement** for cases where the original return used the wrong head of income.
5	**Portal Monitoring** Track **incometax.gov.in** for corrected e-filing utility release dates. Do not file using old utility versions under any circumstances.

Key Dates and Next Steps

1 — April 1, 2026

Income-tax Act 2025 becomes effective, replacing the 1961 Act

2 — April 10, 2026

CBDT issues 7 corrigendum notifications (Nos. 57–63/2026) correcting all ITR forms

3 — Coming Soon

Updated e-filing utilities expected on incometax.gov.in incorporating all corrections

4 — July 31, 2026

Expected ITR filing deadline for non-audit cases

5 — October 31, 2026

Expected ITR filing deadline for audit cases

CRITICAL REMINDER: Do **NOT** file using the original (uncorrected) ITR utilities. Wait for updated versions that incorporate Notifications 57–63/2026 before submitting any returns.

Need help navigating the new Income-tax Act 2025 for your startup? **Talk to an expert at A S Banka Advisors Private Limited.**

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