प्रधान मु आ.आ. PRINCIPAL CCIT	आ.उ.आ./आ.स.आ.(मु)(प्रशा.) DCIT/ACIT (HQ)(Admin)
आ.आ(प्र.&क.दा.से) CIT (ADMN. & TPS)	आ.उ.आ./आ.स.आ.(तक) DCIT/ACIT (Tech)
आ.अ./सं.आ.(मु &क.दा.से) Addl./Jt.CIT(HQ&TPS)	आ.अ.(मु)(ज.स&का.दा.से)-I ITO (HQ)(PR & TPS)-I
आ.अ./सं.आ.(तक) Addl./Jt.CIT (Tech)	आ.अ.(मु)(तक) ITO (HQ)(Tech)

प्रधान मुख्य आयकर आयुक्त कार्यालय केरल और लक्षद्वीप कोच्चि-682018
3007
11 SEP 2026
O/O PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX, KERALA & LAKSHADWEEP KOCHI-682018

INCOME TAX DEPARTMENT

भारतसरकार, Government Of India

आयकरविभाग, Income Tax Department

प्रधानआयकरआयुक्त कार्यालय,

Office of the Principal Commissioner of Income Tax,

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F. No. Pr. CIT-CLT/HQ/ITP/2026-27 दिनाक/Date: 08.09.2026

CIRCULAR

Subject: Registration of Income-tax Practitioners u/s 515 of the Income-tax Act, 2025-updation of registration by existing ITP under the IT Act, 1961– Reg.

Reference: Section 515 of the Income-tax Act, 2025, read with **Rules 255 to 258 of the Income-tax Rules, 2026**.

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1. The **Income-tax Act, 2025** has come into force with effect from **1 April 2026**, replacing the Income-tax Act, 1961. Consequent to the transition to the new Act, provisions relating to authorised Income-tax Practitioners have been incorporated under **Section 515 of the Income-tax Act, 2025**, read with **Rules 255 to 258 of the Income-tax Rules, 2026**.

2. In this connection, the attention of all Income-tax Practitioners who were registered under the erstwhile **Income-tax Act, 1961** is invited to **Rule 256(4) of the Income-tax Rules, 2026**. An Income-tax Practitioner who was already registered under the Income-tax Act, 1961, and held a valid certificate of registration as on 31 March 2026, shall continue to be a registered Income-tax Practitioner under Section 515 of the Income-tax Act, 2025.

3. However, such existing registered ITPs are **required to update their registration details by filing a fresh application in Form No. 171** with the jurisdictional **Chief Commissioner of Income-tax / Pr. Commissioner of Income-tax /Commissioner of Income-tax on or before 30 September 2026**.

4. As provided under Rule 256(4), upon filing the application, the registration shall be granted by the concerned authority under Section 515, **provided the application is complete in all respects**.

5. The requirement referred to above is specifically applicable to persons who were already registered as Income-tax Practitioners under the Income-tax Act, 1961 and possessed a valid registration certificate as on **31 March 2026**. The prescribed application is **Form No. 171**, which is the application for registration as an authorised Income-tax Practitioner under Section 515 of the Income-tax Act, 2025.

6. All Practitioners registered under section the ambit of this circular is accordingly required to file the updated application in Form No. 171, complete in all respects along with the requisite documents, with the concerned **Chief Commissioner of Income-tax /Pr. Commissioner of income-tax/Commissioner of income-tax**, latest by 30.09.2026.

7. 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, the registration of such Income-tax Practitioner under section 515 of the Income Tax Act, 2025 shall be deemed to be cancelled with effect from 01.10.2026, and such person shall thereupon cease to be a registered Practitioner for all purposes under the Income Tax Act, 2025.

(ARUN PRASANTH I N)
Income Tax Officer (HQ)
For Principal Commissioner of Income Tax,
Kozhikode

Copy to

1. The Addl. Commissioner of Income Tax, Range-1, Thrissur
2. The Joint Commissioner of Income Tax, Range-1, Kozhikode
3. The Joint Commissioner of Income Tax, Range-2, Kozhikode
4. The Deputy Director (Systems), Kochi for uploading in the website of Income Tax Department, Kerala
5. Notice Board