

**Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Direct Taxes**

New Delhi, 02<sup>nd</sup> February, 2024

**Press Release**

**CBDT notifies Income Tax Return Forms for the Assessment Year 2024-25  
well in advance**

The Central Board of Direct Taxes (CBDT) vide Notification No. 19 of 2024 dated 31.01.2024, has notified Income-tax Return Forms (ITR Form)- 2, 3 and 5 for the Assessment Year(A.Y.) 2024-25. Further, vide Notification No. 16 of 2024 dated 24.01.2024, ITR Form-6 has been notified for the A.Y. 2024-25. Earlier, ITR-1 and ITR-4 for the A.Y. 2024-25 were notified vide Notification No. 105 of 2023 dated 22.12.2023. All ITR Forms 1 to 6 have since been notified and will come into effect from 1<sup>st</sup> April, 2024.

ITR-1 (SAHAJ) can be filed by resident Individuals having total income upto Rs. 50 lakh and having income from Salaries, one house property and income from other sources. Individuals and HUFs not having income from business or profession [and not eligible for filing ITR Form-1 (Sahaj)] can file ITR-2, while those having income from business or profession can file ITR Form- 3. ITR-4 (SUGAM) is for resident individuals, HUFs and Firms (other than LLP) having total income upto Rs. 50 lakh and having income from business and profession computed under section 44AD, 44ADA or 44AE. Persons other than individual, HUF and companies i.e. partnership firm, LLP etc. can file ITR Form- 5. The companies other than those claiming exemption under section 11 can file ITR Form-6.

Changes have been incorporated in the ITRs in order to facilitate the taxpayers and to improve ease of filing. Largely, the changes incorporated were necessitated due to amendments in the Income-tax Act, 1961 made vide Finance Act, 2023. The Notifications of the ITR Forms are available on the Department's website at the following link: [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in).

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