

## INCOME-TAX ACT, 2025

### B: Filing of return of income and processing

#### **Section 264 - Scheme for submission of returns through tax return preparers.**

(1) The Board may make a Scheme for furnishing returns of income through a tax return preparer and such Scheme shall be notified, which—

(a) may enable any specified class or classes of persons in preparing and furnishing returns of income through a tax return preparer authorised to act as such under the Scheme;

(b) may be made irrespective of provisions of section 263.

(2) For the purpose of this section,—

(a) “tax return preparer” means any individual, not being a person referred to in section 515(3)(a)(ii) or an employee of the “specified class or classes of persons”, who has been authorised to act as a tax return preparer under the Scheme made under this section;

(b) “specified class or classes of persons” means any person, other than a company or a person, whose accounts are required to be audited under section 63 or under any other law, who is required to furnish a return of income under this Act.

(3) Every notification for the Scheme referred to in sub-section (1) shall be issued as per section 534 of this Act.