

INCOME-TAX ACT, 2025

B: Filing of return of income and processing

Section 265 - Return by whom to be verified.

The return of income under section 263 required to be furnished by the person specified in column B of the Table below shall be verified by the person specified in corresponding entry in column C of the said Table:

Table

Sl. No. A	Person furnishing return of income B	To be verified C
1.	An individual.	(i) By the individual himself; (ii) where the individual is mentally incapacitated from attending to his affairs, by his guardian or any other person competent to act on his behalf; (iii) where, for any other reason, it is not possible for the individual to verify the return, by any person duly authorised by him through a valid power of attorney.
2.	A Hindu undivided family.	(i) By the <i>karta</i> ; (ii) where the <i>karta</i> is absent from India or is mentally incapacitated from attending to his affairs, by any other adult member of such family.
3.	A company in cases other than those mentioned at serial numbers 4, 5, 6 and 7.	(i) By the managing director of the company; (ii) where there is no managing director, or the managing director is not able to verify the return due to any unavoidable reason, by any director of the company or any other person as may be prescribed for verifying the return.
4.	A company not being resident in India.	By any person holding a valid power of attorney from the company to do so.
5.	A company which is being wound up by orders of the Court or otherwise, or where any person has been appointed as receiver of any assets of the company.	By the liquidator as referred to in section 322(1).
6.	A company whose management has been taken over by the Central Government or any State Government under any law.	By the principal officer of the company.
7.	A company, for which application seeking corporate insolvency resolution process has been admitted by the Adjudicating Authority under section 7 or 9 or 10 of the Insolvency and Bankruptcy Code, 2016 (31 of 2016).	By the insolvency professional appointed by such Adjudicating Authority, where— “Insolvency professional” and “Adjudicating Authority” shall have the same meanings as assigned to them respectively in

		sections 3(19) and 5(1) of the Insolvency and Bankruptcy Code, 2016 (31 of 2016).
8.	A firm.	(i) By the managing partner of the firm; (ii) where the managing partner is not able to verify the return due to any unavoidable reason, or there is no managing partner as such, by any partner of the firm, not being a minor.
9.	A limited liability partnership.	(i) By the designated partner of the limited liability partnership; (ii) where the designated partner of the limited liability partnership is not able to verify the return due to any unavoidable reason, or where there is no designated partner, by any partner of the limited liability partnership or any other person as may be prescribed for verifying the return.
10.	A local authority.	By the principal officer of the local authority.
11.	A political party as referred to in section 263(1)(a)(iii).	By the chief executive officer of such political party (whether the chief executive officer is known as secretary or by any other designation).
12.	Any other association.	(i) By any member of the association; or (ii) by the principal officer of the association.
13.	Any other person.	(i) By the person himself; or (ii) by any person competent to act on his behalf.