

## INCOME-TAX ACT, 2025

### Chapter XXIII: MISCELLANEOUS

#### **Section 510 - Annual information statement.**

(1) The prescribed income-tax authority or the person authorised by such authority, shall upload in the registered account of the assessee an annual information statement in such form and manner, within such time and along with such information, which is in the possession of an income-tax authority, as may be prescribed.

(2) In sub-section (1), “registered account” means the electronic filing account registered by the assessee in the web portal, as may be designated by the prescribed income-tax authority or the person authorised by such authority.