

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

New Delhi, the 25<sup>th</sup> March, 2025

**PRESS RELEASE**

**CBDT notifies amendments in Income-tax Rules, 1962 to expand the scope of safe harbour rules**

Section 92CB of the Income-tax Act, 1961 inter alia, empowers the CBDT to make safe harbour rules, for the determination of arm's length price under section 92C or section 92CA. The scope of the safe harbour rules has been expanded by:-

- (a) Increasing the threshold for availing safe harbour from Rs. 200 Crores to Rs. 300 Crores;
- (b) Including the "lithium ion batteries for use in electric or hybrid electric vehicles" in the definition of core auto components.

To provide tax certainty to the assessees opting for safe harbour, the amendments are applicable to two assessment years 2025-26 and 2026-27.

CBDT Notification No. 21/2025 dated 25.03.2025 has been published in <https://egazette.gov.in/>.

**(V. Rajitha)**  
**Commissioner of Income Tax**  
**(Media & Technical Policy)**  
**Official Spokesperson, CBDT**