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केन्द्रीय प्रत्यक्ष कर बोर्ड
Special Secretary
Ministry of Finance / Department of Revenue
Central Board of Direct Taxes

Dated: 1st January 2026

Dear Officers and Officials of the Income Tax Department,

As we welcome the New Year, I extend my heartfelt wishes to you and your families. A new year brings renewed energy, new possibilities and an opportunity to reimagine how we serve the nation. It invites reflection on our journey as an organisation and encourages us to look ahead with purpose, clarity and confidence. Our strength lies in the dedication with which you serve each day.

This year carries special significance. With the Income-tax Act, 2025 notified and scheduled to take effect on 1 April 2026, we prepare for the shift to the Income-tax Act, 2025. The transition calls for readiness, understanding of the law and shared confidence in its implementation. New rules, procedures and forms are under formulation and training and capacity building are already underway. The months ahead will require active involvement in training and familiarisation so that we understand the intent and structure of the new law and are able to guide taxpayers with clarity. Your involvement and curiosity will shape how smoothly we transition.

The year gone by brought challenges that strengthened us for what lies ahead. We worked with close oversight on issues concerning OGE, CPGRAMS, rectification and pending appeals. Expectations were high and timelines demanding, yet colleagues across the country showed resilience and delivered. Thank you for carrying responsibility with sincerity, even when your effort was unseen.

Simultaneously, our approach to tax administration is evolving. Beyond collection and enforcement, the role of the Department is increasingly centred on facilitation, trust and service. Technology will be central as systems evolve to align with the new framework. Familiarity with data, platforms and automated processes will become integral, particularly for our younger colleagues who will lead this institution in the decades to come. Changing business and transaction patterns bring new financial complexities while also opening space for the Department to build sharper insight and capability. For this - continuous learning is essential. Together, let us embrace this change with openness and support one another as we learn.

Even as systems modernise, our values remain our anchor. May the principles under PRUDENT guide us to act with clarity, responsibility and respect for the taxpayer. Alongside this, let us strengthen behavioural administration through the SAKSHAM NUDGE framework, which encourages us to use data, for better communication to foster voluntary compliance by taxpayers. These values live through our decisions, big or small. We are a large Department with diverse roles, yet we move forward as one collective, each contribution meaningful to the whole. Every member strengthens the integrity of the tax system and the work we do each day quietly supports the nation's financial architecture. As we plan for the future, let us reflect on the institution we want to build for the decades ahead and prepare for it.

As 2026 unfolds, may we work together with diligence, clarity and purpose. Let us continue to support one another as we learn, adapt and implement the framework ahead. I wish you and your families good health, peace and a year of meaningful work ahead.

Warm regards,


(Ravi Agrawal)