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Tax alert: Amendments to IT (Intermediary Guidelines and Digital Media Ethics Code) Rules, 2021

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On 22 October 2025, the Ministry of Electronics and IT (MeitY) published draft amendments to the Information Technology (Intermediary Guidelines and Digital Media Ethics Code) Rules, 2021(IT Rules 2021), in relation to *"synthetically generated information"*, for public consultation and stakeholder comments. Through the amendments, the government aims to strengthen due diligence obligations for intermediaries, especially social media intermediaries (SMIs) and significant social media intermediaries (SSMIs), in light of the growing misuse and risks associated with the creation or generation of synthetic data. The government also intends to mandate labelling, traceability, and accountability related to synthetically generated information. Separately, an amendment to Rule 3, sub-rule 1(d) of the IT Rules 2021 defining "actual knowledge", was also notified by MeitY on 22 October, which is proposed to come into effect on 15 November 2025.

In a nutshell

- The draft amendment Introduces "synthetically generated information" i.e. content created or modified using a computer resource that appears authentic.
- Aims to strengthen due diligence obligations for intermediaries and social media platforms to curb misuse of deepfakes and AI-generated content.

- As per the draft amendment, intermediaries must ensure synthetic content is labelled with visible or audible identifiers covering 10% of display/time.
- SSMIs to obtain user declarations, deploy verification measures, and ensure clear synthetic-content notices.
- Protection extended to intermediaries removing harmful synthetic content under Section 79(2) of IT Act.

- The notified amendment defines "actual knowledge" to arise only upon court order or reasoned intimation by government.
- Takedown requests must specify legal basis, exact content link and justification.
- Introduces monthly government review to ensure consistency.

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Key highlights of the Draft Amendments

1. **Definition of Synthetically Generated Information**
    - In the amendments, synthetically generated information is defined as "information which is artificially or algorithmically created, generated, modified or altered using a computer resource, in a manner that such information reasonably appears to be authentic or true."
    - The amendments also clarify, through insertion of Rule 2(1A) that this new category of information is to be included in the larger scope of information including under clause 1(b) and 1(d) of Rule 3, Rule 4(2), and Rule 4(4), which includes the due diligence requirements of a platform.
2. **Protection to intermediaries for removal of harmful content**
    - According to the proposed proviso to Rule 3(1)(b), intermediaries removing or disabling access to synthetically generated information will not vitiate safe harbor protection provided under Section 79 of the IT Act, which protects them from being held responsible for user-posted content.
3. **Due diligence with regard to Synthetically Generated Information**
    - The proposed rule 3(3) creates additional due diligence for intermediaries in relation to synthetically generated information, which mandates intermediaries to ensure:
        - such information is labelled or embedded with a permanent unique metadata or identifier;
        - such label or identifier to be visibly displayed or made audible in a prominent manner on or within the synthetic content, covering at least 10% of the surface area of a visual display or, in the case of audio content, during the initial 10% of its duration; and
        - the label or identifier to enable immediate identification of the content as synthetically generated information.
    - The above rule further prohibits intermediaries from modifying, suppressing, or removing such labels or identifiers.
4. **Enhanced obligations for SSMIs**
    - Particularly for Significant Social Media Intermediaries (SSMIs), additional obligations are proposed under rule 4 (1A) which requires SSMIs to:
        - obtain a user declaration on whether uploaded information is synthetically generated;
        - deploy reasonable and proportionate technical measures to verify such declarations;
        - ensure that synthetically generated information is clearly labelled or accompanied by a notice indicating the same.

Key highlights of the Amendment to Rule 3 (1)(d)

1. **Removal of unlawful information**
    - According to the revised provision, if an intermediary, on whose computer resource the information, which is used to commit an unlawful act, is hosted, displayed, published, transmitted or stored, will have to remove or disable access to such information within 36 hours of the receipt of the actual knowledge.
2. **Authorisation by a senior official**
    - Intimations to intermediaries for the removal of unlawful information can now only be issued by an officer of Joint Secretary level or equivalent, if authorised by the government to issue such directions. In

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scenarios where such rank is not appointed, a director or an equivalent officer can issue such directives, if authorised by the government.

- In situations where such intimation is shared by the police administration, the authorised officer should not be below the rank of Deputy Inspector General (DIG) of Police, if authorised by the government.

3. **Concept of 'Actual Knowledge'**

- Under the amendment, an intermediary is deemed to have received 'actual knowledge' of requirement to remove unlawful information in the event of: (i) issuance of an order of a court of competent jurisdiction; or (ii) a reasoned intimation in writing from the identified government/investigation authorities.

4. **Detailed and justified intimation**

- The intimation/requests for such takedown should clearly specify the legal basis and statutory provisions, the type of unlawful act, and the exact link or identifier or electronic location of such content to be removed.
- The change replaces earlier reference to 'notifications' with 'reasoned intimation' to align the Rules with the requirement of 'actual knowledge' as mandated under section 79(3)(b) of the IT Act[1].

5. **Periodic government review protocol**

- Such intimations are proposed to be subjected to monthly review by a senior-level officer, not below the rank of a secretary, to ensure these actions are fair, necessary, and are aligned with the provisions of IT Act and the IT Rules, 2025.

Deloitte views

The draft and notified amendments to the IT Rules 2021 represent a timely step towards addressing emerging risks associated with artificial intelligence and synthetic content. By introducing clear definitions and traceability requirements, the framework seeks to enhance accountability for intermediaries and SSMIs facilitating or hosting synthetically generated information i.e., deepfake or AI-generated content and empower users to distinguish between authentic and synthetic information. Further,the definition of actual knowledge defines clear directions for intermediaries on when to act on any unlawful content aligning with the interpretation of the Apex Court in Shriya Singhal *Vs* UOI.

[1] Section 79 3(b): *"upon receiving actual knowledge, or on being notified by the appropriate Government or its agency that any information, data or communication link residing in or connected to a computer resource controlled by the intermediary is being used to commit the unlawful act, the intermediary fails to expeditiously remove or disable access to that material on that resource without vitiating the evidence in any manner."*

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