



## Tax alert: Information Technology (Intermediary Guidelines and Digital Media Ethics Code) Amendment Rules, 2026

**20 February 2026**

The Ministry of Electronic and Information Technology, in exercise of the powers conferred by sub-section (1), clauses (z) and (zg) of sub section (2) of section 87 of the Information Technology Act, 2000 Telecommunications Act, 2023 (44 of 2023) has notified the Information Technology (Intermediary Guidelines and Digital Media Ethics Code) Amendment Rules, 2026 (“2026 Amendment Rules”) vide Gazette notification number G.S.R. 120(E), dated 10th February, 2026, which shall come into force on 20th February 2026. The 2026 Amendment Rules amend the IT Rules, 2021 to introduce a structured regulatory framework for synthetically generated information (“SGI”) — including deepfakes, AI-generated images and voice clones — and to tighten the due diligence, compliance and grievance redressal obligations applicable to intermediaries.

### In a nutshell



#### Definitions and Scope

- Formal definitions of Synthetically Generated Information (SGI) introduced
- Audio, visual and audio-visual information defined.
- Routine editing, good-faith document preparation and accessibility improvements excluded from SGI.
- SGI expressly included within ‘information’ for unlawful act.



#### Due Diligence

- Technical measures to prevent unlawful SGI including CSFAM, NCII, false documents and deceptive impersonation.
- Mandatory labelling and permanent metadata embedding for permissible SGI
- Obtain user declarations and verification of SGI prior to publication.
- Anti-tampering safeguards on SGI labels and identifiers.



#### Revised Timelines

- Takedown on actual knowledge – 3 hours.
- General grievance disposal – 7 days.
- Request for removal or disabling access to information or communication links – 36 hours
- NCII/morphed content removal – 2 hours



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## Key highlights of the Information Technology (Intermediary Guidelines and Digital Media Ethics Code) Amendment Rules, 2026

### • **Background of the Information Technology (Intermediary Guidelines and Digital Media Ethics Code) Amendment Rules, 2026**

The Information Technology (Intermediary Guidelines and Digital Media Ethics Code) Rules, 2021 were originally notified by the Ministry of Electronic and Information Technology (“MeitY”) on 25<sup>th</sup> February 2021 under the Information Technology Act, 2000 (“IT Act”), and have been amended periodically to address evolving challenges in the cyberspace. With rapid advances in artificial intelligence (“AI”) and machine learning technologies, the increasing misuse of synthetically generated information (“SGI”) – including deepfakes, AI-generated images and voice clones has emerged as a serious challenge, giving rise to threats such as misinformation, non-consensual intimate imagery (“NCII”), identity fraud and reputational harm. To address these risks, MeitY notified the Information Technology (Intermediary Guidelines and Digital Media Ethics Code) Amendment Rules, 2026 vide Gazette notification G.S.R 120(E), dated 10<sup>th</sup> February 2026, which shall come into force on 20<sup>th</sup> February 2026.

### • **Key Definitions**

The Amendment Rules introduced new definitions including:

- **Synthetically Generated Information (SGI)** : As per the newly inserted Rule 2(1) (wa), SGI means audio, visual, or audio-visual information which is created, generated, modified or altered using a computer resource, in a manner that such information appears to be real, authentic or true and depicts or portrays any individual or event in a manner that is, or is likely to be perceived as indistinguishable from a natural person or real-world event. The definition expressly excludes routine editing, formatting or technical correction of content, good faith document improvements, transcription, translation and accessibility improvements that do not materially alter underlying content or result in false documents. Further a clarification has been inserted that references to “information” used to commit unlawful acts shall include SGI, and that removal of SGI in compliance with the IT Rules, 2021 automated tools or suitable mechanisms shall not affect an intermediary’s safe harbour eligibility under Section 79 of the IT Act.

### • **Obligations of Intermediaries (Rule 3)**

- **Periodic Disclosure to Users [Rule 3(1)(c)]:**

Intermediaries are required to inform users at least once in every three months (earlier: once a year) through their terms of use, privacy policy, user agreement or any other appropriate means in English or any language specified in the Eight Schedule of the Constitution that:

  - The intermediary’s right to terminate or suspend user access, or remove or disable access to non-compliant information for violations of the intermediary’s rules, regulations or users agreement;
  - The potential liability of users for unlawful acts including creation, generation, modification or dissemination of information in contravention of the IT Act or other laws in force;
  - The intermediary’s obligation to report to appropriate authorities (including Bharatiya Nagarik Suraksha Sanhita, 2023 (46 of 2023) or the Protection of Children from Sexual Offences Act, 2012 (32 of 2012) offences that are mandatorily reportable under applicable law.
- **Additional User Warnings for SGI Enabling Intermediaries [Rule 3(1)(ca)]:**

Intermediaries that offer computer resource enabling the creation, generation, modification, alteration, publication, transmission, sharing or dissemination of SGI must additionally inform users that:

  - Directing the intermediary’s computer resource for creation or dissemination of SGI in contravention to Rule 3(3)(a)(i) may attract civil and criminal liability including under laws such as the IT Act, Bharatiya Nyaya Sanhita, , the Protection of Children from Sexual Offences Act, 2012, the

Representation of the People Act, 1951, the Indecent Representation of Women (Prohibition) Act, 1986, the Sexual Harassment of Women at Workplace (Prevention, Prohibition And Redressal) Act, 2013, and the Immoral Traffic (Prevention) Act, 1956.

- Any such contravention may lead to:
  - (a) Immediate disabling of access to or removal of such information;
  - (b) Suspension or termination of the user account without vitiating evidence;
  - (c) Identification and disclosure of the violating user’s identity to the complainant, where the complaint of a victim or is acting on behalf of a victim, in accordance with the applicable law; and
  - (d) Mandatory reporting of the offence to appropriate authorities where so required by law.

– **Expeditious action against unlawful SGI ([Rule 3(1)(cb)]:**

Where an intermediary becomes aware either on its own record, upon receipt of actual knowledge, or on the basis of any grievance, complaint or information received, if any violation of Rule 3(3) in relation to creation, generation or dissemination of SGI, it is required to take expeditious and appropriate action, including those specified under Rules 3(1)(ca) (ii).

– **Revised Takedown and Grievance Redressal Timelines:**

The amendment rules revise the following timelines:

Rule Ref.	Obligation	Earlier Timeline	Revised Timeline
Rule 3(1)(d)	Remove or disable access to unlawful information	36 hours	3 hours
Rule 3(2)	General Grievance Disposal (Rule (2)(a)(i)	15 days	7 days
Rule 3(2)	Grievance request for removal or disabling access to information or communication links (Rule 3(2)(a)(i)	72 hours	36 hours
Rule 3(2)	Removal of nudity, sexual, morphed or impersonating content (Rule 3(2)(b)	24 hours	2 hours

– **Prevention of Unlawful SGI [Rule 3(3)(a)(i)]:**

Intermediaries must deploy reasonable and appropriate technical measures and safeguards including automated tools or other suitable mechanism to prevent users from creating, generating, modifying, altering publishing, transmitting, sharing or disseminating of SGI that violates any applicable law in force. This includes prevention of the following SGI that:

- CSEAM, NCII and sexually explicit content: Child sexual exploitative and abuse material (“CSEAM”), non-consensual intimate imagery, or obscene, pornographic, paedophilic or sexually explicit content, including content invasive of bodily privacy.
- Creates, generates, modifies or alters any false document or false electronic record.
- SGI relating to the preparation, development or procurement of explosive material, arms or ammunition.
- Falsely depicts or portrays a natural person or a real-world event by misrepresenting, in a manner likely to deceive, such person’s identity, voice, conduct, action or statement, or such event as having occurred.

– **Labelling and provenance for permissible SGI [Rule 3(3)(a)(ii)]**

Every SGI not falling within the prohibited categories under Rule 3(3)(a)(i) must be:

- Prominently labelled with a visible label or notice identifying it as SGI; for visual or audio-visual content, the label must ensure prominent visibility in the visual display; for audio content, a prominently prefixed audio disclosure is required; and
- embedded with permanent metadata or appropriate technical provenance mechanisms, to the extent technically feasible, including a unique identifier to identify the computer resource used to create or alter such information.

– **Anti-Tampering Safeguard [Rule 3(3)(b)]**

An intermediary must not enable the modification, suppression or removal of the SGI label, permanent metadata including unique identifier, displayed or embedded in accordance with Rule 3(3)(a)(ii).

● **Additional Obligations for Significant Social Media Intermediaries (“SSMIs”) – Rule 4**

– **User Declaration prior to Publication Rule 4(1A):**

SSIMs that allow display, uploading or publication of information on their computer requires users to declare whether such information is SGI. The SSIMs must subsequently deploy appropriate tools or other suitable measures to verify the accuracy of such declaration having regard to the nature format and source of the information. Further, the SSIMs must ensure that where the declaration or technical verification confirms the information is SGI, the same is clearly and prominently displayed with an appropriate label or notice indicating that the content is synthetically generated.

– **Strengthening of Technology based measures – Rule 4(1A)(b)**

The earlier “endeavour” based formulation under Rule 4(1A)(b) has been replaced with a mandatory obligation for SSIMs to deploy technical measures including automated tools or other suitable mechanism to ensure effective due diligence in relation to unlawful content including SGI.

**Comments**

The amendment is a significant step on bringing SGI within a structured regulatory framework. The introduction of formal definitions, a dedicated due diligence framework, mandatory labelling obligations and enhanced per-publication requirements for SSIMs together represent a significant recalibration of intermediary responsibility in the context of SGI. The said compressed timelines and broader technical obligations require intermediaries to act proactively in reviewing their compliance processes, upgrade their technical systems and user advisories to comply with the amendment rules.



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