

Form No. 102: Application under section 288(1) [Table Sl. No. 11] for credit of tax deduction at source

Name of form as per I.T. Rules, 1962	71	Name of form as per I.T. Rules, 2026	102
Corresponding section of I.T. Act, 1961	155(20)	Corresponding section of I.T. Act, 2025	288(1) [Table: Sl. No. 11]
Corresponding Rule of I.T. Rules, 1962	134	Corresponding Rule of I.T. Rules, 2026	178

Purpose:

Form No. 102 is used by a taxpayer to electronically furnish prescribed information or make an application to the Income-tax Department in accordance with the provisions of the Section **288(1) [Table Sl. No. 11]** of the Income-tax Act, 2025. The Form must be filed electronically with the **Director General of Income-tax (Systems)**, or any person authorised by them, for the purpose of claiming TDS credit in cases where the year in which income was offered to tax does not match the year in which TDS was actually deducted.

Who Should File:

Form No. 102 should be filed by any taxpayer - individual or non-individual, who has offered income to tax in a particular tax year but is unable to claim the corresponding TDS credit because the tax was **deducted and reported by the deductor in a subsequent year**.

This Form is applicable to:

- Individuals
- HUFs
- Firms and LLPs
- Companies
- Trusts and non-profit organisations
- Any other person eligible to claim TDS credit

The Form is to be used when the taxpayer seeks to **align the TDS credit with the correct tax year** due to a mismatch between:

- the year in which the income was disclosed in the return, and
- the year in which TDS was actually deducted and deposited by the deductor.

Frequency & Due Dates:

Form No. 102 may be filed **after TDS has been deducted** for the relevant income but **before the expiry of two years** from the end of the financial year in which such TDS was deducted and reported by the deductor.

The Form should be filed as soon as the taxpayer identifies that:

- the income was already offered to tax in an earlier year, and
- the corresponding TDS credit is not available due to the mismatch in years.

Timely filing helps ensure that the Assessing Officer can process the claim and grant the TDS credit in the correct tax year without delay.

Structure of Form No. 102:

- 1. Part A: Particulars of assessee** – Name, Address, PAN, Residential Status, Contact details like Mobile Number, Email ID etc., Tax Year in which specified income has been included in ITR and Date of ITR filed.
- 2. Part B: Details with reference to specified income and tax deduction at source**
 - Total income/ deemed total income / loss of assessee returned in a relevant tax year
 - Amount of Specified income included in return of income
 - Nature of specified income
 - Rate at which the specified income was subject to tax
 - Amount of tax deducted on specified income in subsequent Tax Year
 - Date of deduction of tax
 - Rate at which tax deducted
 - Date of payment of tax deducted to the Central Government
 - Section of Income-tax Act, 1961/2025 under which tax deducted
 - Amount of Tax claimed for Tax Year out of tax deducted
 - Name/TAN/PAN of the Deductor
- 3. Declaration by the Assessee**

Documents/details required to file Form No. 102:

The supporting documentation may vary depending on the nature of the application/filing. Generally required items include:

1. PAN of the applicant

2. Details relevant to the purpose of the Form (transactions, income, assets, etc.)
3. Computations, statements, or financial information pertaining to the period involved
4. Previous years' filings, financials, audit reports or other supporting documents (if applicable)

Filing Count:

About two thousand original applications in Form No. 71 as per Income-tax Rules, 1962 were filed during the last F.Y. 2024-25.

Process flow of filing Form No. 102:

1. **Login to the e-Filing Portal**
2. Navigate to **e-File >> Income-tax Forms >> Persons not dependent on any Source of Income (Source of Income not relevant) >> Form No. 102**
3. **Fill the Online Form**, including:
 - Applicant details
 - Purpose and details of filing
 - Relevant financial/transactional particulars
4. **Upload supporting documents**, if any
5. **Submit electronically**
6. Application is disposed by the **Assessing Officer via ITBA**

Outcome of the Processed Form No. 102:

For the Taxpayer

- The Assessing Officer may **allow the TDS credit** for the year in which the income was originally offered to tax, resolving the mismatch between the year of income reporting and the year of TDS deduction.
- Once approved, the **TDS credit is updated in the taxpayer's records**, enabling its utilisation for refund, tax adjustment, or carry-forward as applicable.
- The correction ensures **accurate tax computation**, reduces discrepancies, and prevents denial or delay of refunds.

For the Income-tax Department / Assessing Officer

- The Assessing Officer updates the TDS credit in the correct tax year in accordance with Section **288(1) [Table Sl. No. 11]**.

- The decision becomes part of the taxpayer's electronic tax records, ensuring proper alignment between income disclosed and TDS deposited.
- The approved adjustment helps maintain accurate reconciliation between departmental systems such as Form No. 168 (AIS), and the taxpayer's ITR.

Common Changes made across Forms:

1. To make Forms system-friendly and enable e-filing and uploading, certain anomalies found due to grouping of Name, Designation, Address and PAN have been separated into different boxes.
2. Assessment / Financial / Previous year or years have been replaced with Tax year or years, wherever appearing in the Form/Annexure.
3. Changes related to Sections, Clauses and Schedules have been aligned as per the Income-tax Act, 2025.
4. Currency symbol "Rs." has been replaced with "₹".