

## Form 152 – Guidance Note

### Intimation to the Assessing Officer under section 407(8) regarding the notice of demand under section 289 of the Act for payment of advance tax under section 407(2)/407(5) of the Act

Name of form as per I.T. Rules, 1962	Form 28A	Name of form as per I.T. Rules, 2026	152
Corresponding section of I.T. Act, 1961	156 /210	Corresponding section of I.T. Act, 2025	289/407
Corresponding Rule of I.T. Rules, 1962	39	Corresponding Rule of I.T. Rules, 2026	222

#### **Purpose**

Form No. 152 is prescribed for furnishing an intimation to the Assessing Officer under section 407(8) of the Act where an assessee considers that the estimate of income or the advance tax payable specified in the notice of demand issued under section 289 pursuant to an order under section 407(2) or section 407(5) is excessive.

The form enables the assessee to intimate the Assessing Officer regarding the reasons for disputing the estimate made by the Assessing Officer and to furnish a revised estimate of income subject to advance tax for the relevant tax year.

#### **Who Should File**

Form No. 152 may be furnished by an assessee on whom a notice of demand under section 289 for payment of advance tax has been served pursuant to an order under section 407(2) or section 407(5) and who considers that the estimate of income or advance tax determined by the Assessing Officer is higher than the correct estimate for the relevant tax year.

Filing of the form is optional and is undertaken only where the assessee intends to intimate a revised estimate of income subject to advance tax.

#### **Structure of Form**

Form No. 152 broadly consists of the following parts:

1. Introductory portion containing reference to the notice of demand issued under section 289 and the order under section 407(2)/407(5)
2. Statement of reasons for disputing the estimate made by the Assessing Officer

3. Revised estimate of income subject to advance tax, including head-wise estimated income such as:
  - income from salaries
  - income from capital gains
  - income from house property
  - profits and gains of business or profession
  - income from other sources
4. Computation of income subject to advance tax and advance tax payable
5. Verification by the person making the estimate

### **What are the documents required to file the Form**

The following documents may be required to accompany Form No. 152:

1. Details of the notice of demand issued under section 289 and the corresponding order under section 407(2) or section 407(5).
2. Explanation or supporting details relating to the reasons for disputing the estimate made by the Assessing Officer, where applicable.
3. Annexures containing details of arithmetical errors or mistakes apparent from record, where such reasons are cited in the form.

### **What is the process flow of filing Form**

The process flow broadly involves the following steps:

1. The assessee receives a notice of demand in Form No. 151 issued under section 289 requiring payment of advance tax pursuant to an order under section 407(2) or section 407(5).
2. Where the assessee considers that the estimate of income or advance tax determined by the Assessing Officer is excessive, the assessee prepares Form No. 152.
3. The assessee specifies the reasons for disputing the estimate made by the Assessing Officer and furnishes a revised estimate of income subject to advance tax.
4. The completed form is furnished before the Assessing Officer who issued the notice of demand.

5. The Assessing Officer may take note of the revised estimate while administering the advance tax provisions for the relevant tax year.

### **Outcome of Processed Form**

Upon furnishing of Form No. 152:

- The Assessing Officer is informed that the assessee considers the advance tax estimate contained in the notice of demand to be excessive.
- The assessee provides a revised estimate of income subject to advance tax for the relevant tax year.
- Advance tax payable by the assessee may thereafter be determined and paid based on the revised estimate furnished by the assessee, subject to the provisions governing advance tax.

### **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, PAN and Aadhaar number 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. Sections, Clauses and Schedules changes as per the Income-tax Act, 2025.
4. Currency symbol “Rs.” has been replaced with “₹”.