

FORM 155– No Objection Certificate for a person not domiciled in India under section 420(1) of the Act

Name of form as per I.T. Rules, 1962	Form 30B	Name of form as per I.T. Rules, 2026	155
Corresponding section of I.T. Act, 1961	230(1)	Corresponding section of I.T. Act, 2025	420(1)
Corresponding Rule of I.T. Rules, 1962	43	Corresponding Rule of I.T. Rules, 2026	228

A. PURPOSE

This form is Tax Clearance Certificate issued by the AO in response to application made in Form 154. It is a requirement under Section 420(1) of the Income-tax Act, 2025 and prescribed in Rule 228 of Income-tax Rules, 2026.

B. WHO SHOULD FILE

This is a form issued by the AO in response to Form 154 filed by the person leaving India.

C. FREQUENCY & DUE DATES

It is issued when Form 154 is filed as per the requirement of the taxpayer. There is no prescribed timeline for issuing this form and is dependent on travel requirements of the taxpayer.

D. STRUCTURE OF FORM 155

- Details of the person leaving India including Name, PAN, Passport/Emergency Certificate Number details
- The Form mentions the Validity of Certificate with respect to specified dates of travel

E. WHAT ARE THE DOCUMENTS REQUIRED TO FILE THE FORM 155?

Form 154 is required to be filed for issue of Form 155.

F. WHAT IS THE PROCESS FLOW OF FILING FORM 155?

The form is not filed by taxpayers and only issued by the department. The certificate is issued by the prescribed authority through ITBA functionality to the person who has applied for the same.

G. OUTCOME OF PROCESSED FORM 155

This is the Tax Clearance Certificate that needs to be shown to the Customs Officers at immigration point if asked to do so.

Consequences of Non-compliance: The Tax Clearance is to be submitted to the Immigration Officers, if asked to do so. They who will decide action as per their regulations in case of non-compliance

H. BRIEF NOTE ON BROAD OR QUALITATIVE CHANGES PROPOSED

Key updates include the following

- DIN Number inserted to depict that it is issued on the ITBA by the AO
- PAN introduced as optional field

I. COMMON CHANGES MADE ACROSS FORMS

1. Assessment / Financial / Previous year or years have been replaced with Tax year or years, wherever appearing in the Form/Annexure.
2. Sections, Clauses and Schedules changes as per the Income-tax Act, 2025.