

FORM 156– Form for furnishing the details under section 420(3) of the Act

Name of form as per I.T. Rules, 1962	Form 30C	Name of form as per I.T. Rules, 2026	156
Corresponding section of I.T. Act, 1961	230(1A)	Corresponding section of I.T. Act, 2025	420(3)
Corresponding Rule of I.T. Rules, 1962	43	Corresponding Rule of I.T. Rules, 2026	228

A. PURPOSE

This form is an undertaking to be furnished by persons domiciled in India leaving India to be filed at time of departure. It is a requirement under Section 420(3) of the Income-tax Act, 2025 and prescribed in Rule 228 of Income-tax Rules, 2026.

B. WHO SHOULD FILE

Persons domiciled in India and leaving India subject to the exceptions notified.

C. FREQUENCY & DUE DATES

Filed when leaving India

D. STRUCTURE OF FORM 156

- Details of the person leaving India including Name, PAN, Aadhar and Passport/Emergency Certificate Number details
- Details regarding purpose of visit outside India, estimated duration of stay outside India and passport related information

E. WHAT ARE THE DOCUMENTS REQUIRED TO FILE THE FORM 156?

- 1) Passport, PAN of the person leaving India
- 2) In absence of Passport, Emergency Certificate of the country issuing the same

F. FILING COUNT

N.A. Being a manual form, centralised data is not available.

G. WHAT IS THE PROCESS FLOW OF FILING FORM 156?

The Form is to be filed electronically through the **e-filing** portal of the Income Tax Department

H. BRIEF NOTE ON BROAD OR QUALITATIVE CHANGES PROPOSED

Key updates include the following

- Standard template for personal details
- This Form is currently manual and applicable to those having PAN/taxable income as well as to those not having PAN/no taxable income. This is now proposed to be e-form. The form is therefore split into two – Form 156 as a simple declaration (for those with PAN) and Form 157 as a certificate/undertaking (for those without PAN or without income chargeable to tax).
- Details required from persons with no PAN or no chargeable income and the certificate from them removed as current form is split and these details incorporated into the split Form 157

I. CHALLENGES AND SOLUTIONS

- The current Form 156 applies to those with PAN and also to those without PAN. The splitting of the Form 156 is to provide both ease of compliance to the taxpayers and to enable easier handling of data by the department. By splitting, the Form 156 can be made into e-form (where PAN is available) and the split Form 157 remains manual (for persons with no PAN or no chargeable incomes), This enables the management of the undertakings and certificates filed, in more convenient manner.

J. 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 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. Common verification statement