

FORM 157– Form for furnishing the certificate under section 420(4) of the Act

Name of form as per I.T. Rules, 1962	NA (This a new form proposed by splitting old Form 30C into 2 forms)	Name of form as per I.T. Rules, 2026	157
Corresponding section of I.T. Act, 1961	230(1)	Corresponding section of I.T. Act, 2025	420(4)
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(4) of the Income-tax Act, 2025 and prescribed in Rule 228 of Income-tax Rules, 2026.

B. WHO SHOULD FILE

Domiciled persons leaving India but not having PAN or with no income chargeable to tax

C. FREQUENCY & DUE DATES

Filed when leaving India

D. STRUCTURE OF FORM 157

- Details of the person leaving India including Name, PAN, Passport/Emergency Certificate Number details
- Undertaking that the person does not have PAN or taxable income
- 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 157?

- 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 new proposed form, no filings.

G. WHAT IS THE PROCESS FLOW OF FILING FORM 157?

The form is submitted manually by the person leaving India before the respective Jurisdictional Assessing Officer.

H. BRIEF NOTE ON BROAD OR QUALITATIVE CHANGES PROPOSED

The form is split from Form 156 to apply to only those without PAN or have no income chargeable to tax and therefore, is proposed manual Form.

I. CHALLENGES AND SOLUTIONS

1. Existing Form 156 is applicable to those with PAN and without PAN. The splitting of the Form 56 is suggested 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 Form157 is manual (for persons with no PAN or no chargeable incomes) and would enable the filing in more convenient manner.

J. 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.
3. Common verification statement.