

## **FORM 158 - Application for Certificate under section 420(5) of the Act**

<b>Name of form as per I.T. Rules, 1962</b>	<b>Form 31</b>	<b>Name of form as per I.T. Rules, 2026</b>	<b>158</b>
<b>Corresponding section of I.T. Act, 1961</b>	<b>First proviso to section 230(1A)</b>	<b>Corresponding section of I.T. Act, 2025</b>	<b>420(5)</b>
<b>Corresponding Rule of I.T. Rules, 1962</b>	<b>43</b>	<b>Corresponding Rule of I.T. Rules, 2026</b>	<b>228</b>

### **A. PURPOSE**

This form is application filed for Tax Clearance Certificate by persons required by the Assessing Officer to take clearance before leaving India. It is a requirement under Section 420(5) of the Income-tax Act, 2025 and prescribed in Rule 228 of Income-tax Rules, 2026.

### **B. WHO SHOULD FILE**

Persons required to take clearance before leaving India under section 420(5) of the Income-tax Act, 2025 as specified by the Assessing Officer

### **C. FREQUENCY & DUE DATES**

Filing of this form is event-based and is to be filed each time applicable domiciled person is leaving India. Thus, the frequency of filing is dependent on the number of journeys undertaken by a domiciled person outside India.

### **D. STRUCTURE OF FORM 158**

- Details of the person leaving India including Name, PAN and Passport/Emergency Certificate Number details
- Details regarding address of all the places of business/profession in India, purpose of visit outside India, departure details estimated duration of stay outside India and passport related information

### **E. WHAT ARE THE DOCUMENTS REQUIRED TO FILE THE FORM 158?**

- 1) Passport, PAN of the person leaving India

- 2) In absence of Passport, Emergency Certificate of the country issuing the same
- 3) Flight/Ship booking documents, as applicable

## **F. FILING COUNT**

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

## **G. WHAT IS THE PROCESS FLOW OF FILING FORM 158?**

- The Form is to be filed electronically through the **e-filing** portal of the Income Tax Department
- It is to be digitally signed by the persons requiring the Tax Clearance Certificate

## **H. OUTCOME OF PROCESSED FORM 158**

Form 159 providing the Tax Clearance Certificate is issued only on the processing of Form 158.

**Consequences of Non-compliance:** Without the requisite Tax Clearance Certificate as mandated by the department, the taxpayer cannot leave the country

## **I. BRIEF NOTE ON BROAD OR QUALITATIVE CHANGES PROPOSED**

Key updates include the following

- Where information content is not single, but multiple times same kind of information can be filed, the same is indicated in the form
- Proposed to be e-form.

## **J. CHALLENGES AND SOLUTIONS**

This was a manual form. The form is now being made into e-Form. This allows data compilation and monitoring

## **K. 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.