

Form 160 – Guidance note

Application for refund of tax deducted and paid where no tax was deductible

Name of form as per I.T. Rules, 1962	Form 29D	Name of form as per I.T. Rules, 2026	160
Corresponding section of I.T. Act, 1961	239A	Corresponding section of I.T. Act, 2025	434
Corresponding Rule of I.T. Rules, 1962	40G	Corresponding Rule of I.T. Rules, 2026	229

Purpose

Form No. 160 is prescribed for making an application for refund of tax deducted at source and deposited to the credit of the Central Government in cases where no tax was required to be deducted on the relevant income or transaction, in accordance with the provisions of section 434 of the Act.

The form enables the applicant to furnish details of the transaction on which tax was deducted, the deductee involved, the agreement or arrangement relating to the transaction, and the amount of tax deducted and deposited. The application facilitates examination by the Income-tax Department to determine whether refund of the tax deducted is admissible.

Who Should File

Form No. 160 may be furnished by a person who has deducted tax at source and deposited such tax with the Central Government but subsequently claims that tax was not required to be deducted on the relevant income or transaction.

The form is filed before the Assessing Officer having jurisdiction over the deductor, seeking refund of the tax wrongly deducted and deposited.

What is the due date for filing the Form?

Form No. 160 shall be furnished within thirty days from the date of payment of the tax to the credit of the Central Government, in accordance with section 434(1) of the Act.

Structure of Form

Form No. 160 broadly consists of the following parts:

1. Part A – Details of the applicant (deductor)
2. Part B – Details of the deductee
3. Part C – Details of agreement or other arrangement
4. Part D – Details of the transaction on which tax was deducted
5. Part E – Details of tax deducted and deposited
6. Verification

These sections capture the relevant details of the parties involved, the transaction in respect of which tax was deducted, and the basis on which refund is claimed.

What are the documents required to file the Form

The following documents may be required to be furnished along with Form No. 160:

1. Proof of agreement or arrangement, where the transaction arises out of an agreement (Annexure A-1).
2. Proof of payment relating to the transaction on which tax was deducted (Annexure A-2).
3. Copy of appellate or assessment orders granting refund in earlier years, where similar claims have been allowed (Annexure A-3).
4. Any other supporting documents or explanations relevant to the claim for refund (Annexure A-4).

These documents enable the Assessing Officer to verify the claim that tax was not required to be deducted on the relevant transaction.

What is the process flow of filing Form

The process flow broadly involves the following steps:

1. The deductor identifies a case where tax has been deducted and deposited but subsequently considers that no tax was required to be deducted under the provisions of the Act.

2. The deductor prepares Form No. 160 by furnishing the required details relating to the deductor, deductee, transaction and tax deducted.
3. Supporting documents such as agreements, proof of payment and other relevant records are attached with the application.
4. The completed form is submitted before the Assessing Officer having jurisdiction over the deductor.
5. The Assessing Officer examines the application and supporting documents to determine whether the claim that no tax was deductible is valid.

Outcome of Processed Form

Upon processing of the application:

- The Assessing Officer examines the claim made in the application and the supporting documents furnished.
- If satisfied that tax was wrongly deducted and deposited, the refund of such tax may be granted in accordance with the provisions of the Act.
- Where the claim is not found to be admissible, the application for refund may be rejected.

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 “₹”.