

Form 31 – Guidance Note

Declaration to be filed by the assessee claiming deduction under section 134 of the Income-tax Act, 2025

Name of form as per I.T. Rules, 1962	Form 10BA	Name of form as per I.T. Rules, 2026	31
Corresponding section of I.T. Act, 1961	80GG	Corresponding section of I.T. Act, 2025	134
Corresponding Rule of I.T. Rules, 1962	11B	Corresponding Rule of I.T. Rules, 2026	65

Purpose:

This form is required to be furnished by an assessee who intends to claim deduction under Section 134 on rent paid for residential accommodation. The maximum deduction that can be availed under this section is Rs. ₹60,000 per annum.

Who should file:

A resident individual, availing deduction in respect of any expenditure incurred towards payment of rent for any furnished or unfurnished accommodation, who does not receive house rent allowance (HRA) and does not own any residential property at the location of employment or residence, should file this form.

Due Date:

Form 31 is required to be filed along with the Return of Income. Hence, the due date for filing return of income for individuals will be the due date to file this form.

Structure of Form 31:

- **Basic Information** – Name, Address, PAN, email-ID, Contact Number, Tax Year
- **Rent Details** – Full Address of the premise, Period of Stay
- **Details of Rent Paid** – Value, Mode of payment
- **Landlord Details** – Name, PAN, address
- **Declaration**

What are the documents/information required to file Form 31?

The following documents/information are required to file this form:

1. Rent Receipts.
2. Payment details including amount and mode of payment.
3. PAN & Address details of the landlord.

What is the process flow of filing Form 31?

The process flow includes the following steps:

1. Enter address details
2. Enter payment details of rent
3. Enter landlord details
4. Enter verification details
5. E-verify the Form 31 using DSC or Aadhar

Outcome of processed Form 31:

The deduction on rental income, subject to maximum of Rs. 60,000 in a financial year, is allowed based on details filed in Form 31.

Common changes made across forms:

1. Pre-filling of basic details such as Name, PAN and Tax Year etc. with option for the assessee to edit the same.
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 changed as per the Income-tax Act, 2025.
4. Currency symbol “Rs.” has been replaced with “₹”.