

**Form No. 55: Application to invoke Mutual Agreement Procedure (MAP)**

<b>Name of form as per I.T. Rules, 1962</b>	<b>Form No. 34F</b>	<b>Name of form as per I.T. Rules, 2026</b>	<b>Form No. 55</b>
<b>Corresponding section of I.T. Act, 1961</b>	<b>90/90A</b>	<b>Corresponding section of I.T. Act, 2025</b>	<b>159</b>
<b>Corresponding Rule of I.T. Rules, 1962</b>	<b>44G</b>	<b>Corresponding Rule of I.T. Rules, 2026</b>	<b>121</b>

1. **Purpose:**

Form No. 55 is an application made by a resident assessee in India to the Competent Authority of India, on being aggrieved by the action or order of the tax authorities of a foreign country or specified territory that, in their view, is not in accordance with the Double Taxation Avoidance Agreement (DTAA) entered into by India with that country or territory.

The primary objective of Form No. 55 is to provide a formal channel to an Indian resident taxpayer, who is faced with double taxation or an action by a foreign tax authority which is contrary to the terms of a relevant DTAA, to seek resolution through Mutual agreement procedure (MAP), which is an alternate mechanism to resolve issues of double taxation or disputes arising under international tax treaties. This process ensures relief from double taxation, elimination of inconsistent tax treatment, and promotes international tax certainty.

2. **Who Should file?**

This form can be filed by any resident assessee in India who:

- i. Believes that taxation imposed by the tax authorities of another country or specified territory on their income is not in accordance with the DTAA, resulting in double taxation or discriminatory treatment.
- ii. Seeks resolution through the Competent Authority of India under the MAP provisions contained in the relevant DTAA article (generally Article 25 or 27).
- iii. Has faced or anticipates an adjustment by foreign tax authorities impacting income that is also taxable in India.

The Competent Authority of India is Joint Secretary (Foreign Tax & Tax Research – FT&TR Division), Central Board of Direct Taxes (CBDT), Department of Revenue, Ministry of Finance.

3. **Frequency and Due Date:**

<b>Frequency</b>	<b>Due Date</b>
Form No. 55 is an event-based form and is filed as and when the assessee is aggrieved by action or order of foreign tax authorities, which is contrary to the DTAA.	Within the time limit specified in the relevant DTAA (typically within 3 years from first notification of the disputed action)

#### 4. **Structure of the Form:**

Form No. 55 has following parts:

**Part A: Particulars of the Applicant:** Name, address, PAN, email id, contact number

#### **Part B: Other Details:**

- i. Status
- ii. Tax Year(s)
- iii. Jurisdictional Circle/ Ward
- iv. Name and Designation of Tax Authority in the other country or region
- v. Date of the notice or order giving rise to the action
- vi. Whether the order/action of the Tax Authority of the Treaty Partner not in accordance with the agreement?
- vii. Other details to be provided as separate enclosure:
  - A-1: Copy of notice or order giving rise to action.
  - A-2: Detailed reasons provided in respect of Part B, if any.
  - A-3: If answer is 'Yes' in Part B, then complete details along with reasons thereof must be provided.
  - A-4: Details of remedy sought in the other country or specified territory, if any, with documentary evidence.
  - A-5: Document(s) in respect of A-4.
  - A-6: Any other document.

**Verification:** Verification by the applicant/ resident assessee.

#### 5. **Documents Required:**

- i. Copy of notice or order giving rise to action.
- ii. Detailed reasons why order/action of the Tax Authority of the Treaty Partner not in accordance with the agreement along with supporting documents
- iii. Details of remedy sought in the other country or specified territory along with supporting documents.
- iv. Any other document.

#### 6. **Step-by-step process of filing Form:**

Form No. 55 can be filed through the following methods:

- Online Mode - through e-Filing portal
- Offline Mode – through Income Tax Department's Offline Utility Service. The "offline" process refers to preparing the data using the utility while not connected to the internet, and then uploading the generated file to the online portal for final submission.

**Online Mode:** The taxpayer/payer to follow the below steps to fill and submit Form No. 55 through online mode:

Step 1: Log in to the e-Filing portal using your user ID and password.

- Step 2: Once logged in, navigate to your Dashboard, then click on e-File > Income Tax Forms > File Income Tax Forms.
- Step 3: On the File Income Tax Forms page, select Form No. 55. Alternatively, enter Form No. 55 in the search box to file the form.
- Step 4: On the Instructions page, click Let's Get Started.
- Step 5: On click of Let's Get Started, Form No. 55 is displayed. Fill all the required details. Click Proceed.
- Step 6: On the Preview page, verify the details and click Proceed to e-Verify.
- Step 7: Click Yes to submit.
- Step 8: On clicking Yes, you will be taken to the e-Verify page. Verify the submission using a Digital Signature Certificate (DSC) or an Electronic Verification Code (EVC). Digital Signature Certificate (DSC) – mandatory for companies and firms. Electronic Verification Code (EVC) – OTP-based for individuals and others

After successful e-Verification, a success message is displayed along with a Transaction ID and Acknowledgement Number. Please keep a note of the Transaction ID and Acknowledgement Number for future reference. Download a copy for your records. You will also receive a confirmation message on your email ID and mobile number registered with the e-Filing portal.

**Offline mode:** The taxpayer/payer to follow the below steps for offline filing of Form No. 55:

- Step 1: **Download the Offline Utility:** Without logging in to the e-Filing portal, you can download the Offline Utility for Statutory Forms from Home > Downloads. Install it on your computer and proceed to Step 2.  
Alternately, you can download the offline utility after logging in to the e-Filing portal by clicking e-File > Income Tax Forms > File Income Tax Forms > Select the Form, Filing Type, FY / AY and Mode of Filing (Offline). Then, click Download under the Offline Utility option. Unzip the folder and extract all files.
- Step 2: **Prepare the Form:** Open the utility and select Form No. 55. Fill in all the required information. Use the "Validate" button to check for errors
- Step 3: **Generate JSON File:** Once the form is filled and validated within the utility, you can generate a JSON file of the prepared form.
- Step 4: **Upload the Form on the Portal:** Log in to the e-Filing portal using your user ID and password. Navigate to "e-File" > "Income Tax Forms" > "File Income Tax Forms". Select Form No. 55 and choose "Offline" as the submission mode. Upload the generated JSON file and submit.

Step 5: **E-Verify:** Verify the submission using a Digital Signature Certificate (DSC) or an Electronic Verification Code (EVC). Digital Signature Certificate (DSC) – mandatory for companies and firms. Electronic Verification Code (EVC) – OTP-based for individuals and others.

Upon successful submission and verification, an acknowledgement number and transaction ID will be generated. You will also receive a confirmation message via email and SMS.

7. **Withdrawal of Application:**

Withdrawal of Form No. 55 is not permitted.

8. **Outcome:**

Upon filing, the Competent Authority in India examines the case in consultation with the foreign tax authority concerned under the MAP provisions of the DTAA.

- If both authorities agree, the resolution reached is communicated to the applicant and the Assessing Officer.
- The Assessing Officer then gives effect to the MAP outcome, providing the necessary tax relief.
- If the matter is not resolved within the DTAA-prescribed period, the applicant may pursue domestic remedies or arbitration (if available under the treaty).

9. **Common Changes made across Forms:**

- i. To make forms system-friendly and enable e-filing and uploading, certain anomalies found due to grouping of name, address, PAN have been separated into different boxes.
- ii. Assessment/financial/previous year(s) have been replaced with tax year(s).
- iii. Sections and clauses have been changed as per the Income-tax Act, 2025.
- iv. Currency symbol "Rs." has been replaced with "₹".