

## Form 88 - Application for Information under Section 258(2)(a)

### Purpose:

Form 88 is used to make a formal request for information under Section 258(2)(a) of the Income-tax Act, 2025.

It enables **public authorities and other competent authorities authorised under Rule 155** to obtain **specific information relating to an assessee** from the Income-tax Department for **statutory, regulatory, investigative, enforcement, or administrative purposes**.

The form ensures statutory compliance while maintaining **confidentiality and controlled disclosure** of taxpayer-related data in accordance with the Act.

### Who Should File:

Form 88 can be filed **only by authorised public authorities**, namely:

- Regulatory or law-enforcement agencies.
- Government departments authorised under Rule 155.
- Any competent authority legally empowered by the Central Government to request information under Section 258(2)(a).

**Private individuals, taxpayers themselves, consultants, or Chartered Accountants are not permitted to file Form 88.**

### Frequency & Due Dates:

Form 88 is filed **whenever information relating to an assessee is required** by an authorised public authority.

Nature of Filing	When to File
Application for assessee information	Whenever information is required under Section 258(2)(a)
Separate application for each assessee and tax year	Mandatory

**Note:** A separate Form 88 must be filed **for each assessee and for each tax year**. Consolidated applications are not permitted.

### Structure of Form 88:

#### 1. Address Block:

- Addressed to the **Principal Chief Commissioner / Chief Commissioner / Principal Commissioner / Commissioner of Income-tax**, as per jurisdiction.

## **2. Part A - Personal Information of the Applicant:**

- Name of the applicant (full name without abbreviations)
- Father's / Husband's name
- Designation
- Complete official address
- Contact details:
  - Landline number with STD code (if available)
  - Mobile number (if available)
  - Official email ID

## **3. Part B – Personal Information of the Assessee Whose Information Is Sought:**

- Name of the assessee (full name or entity name)
- Permanent Account Number (PAN)
- Aadhaar number (for individuals, if available)
- Status of the assessee (Individual, Company, Firm, Trust, Government, etc.)
- Complete address of the assessee

## **4. Part C – Details of Information Sought:**

- Tax Year
- Specific information sought (free text up to 200 words per item)
- Reason for seeking information (free text up to 200 words per item)
- Facility to repeat entries for multiple information items
- Upload option for annexures where the prescribed space is insufficient

## **5. Declaration and Verification:**

- Date of application
- Name and designation of the applicant
- **Electronic verification through the Income-tax e-Filing portal**

Physical signature, stamp, or office seal is **not required** for online filing.

## **Documents Required to File Form 88:**

- Supporting documents, if any, such as:
  - Authorisation orders
  - Official correspondence
  - Internal approvals
  - Legal provisions or references substantiating the request

All documents are to be **uploaded electronically**. Physical submission is not required.

## **Filing Mode and Count:**

- Form 88 is **mandatorily filed online** through the Income-tax Department's e-Filing portal.
- Certain applicant details may be **pre-filled** by the system.
- There is **no fixed filing frequency**; filing depends on the number of requisitions raised during a year.

## **Process Flow of Filing Form 88:**

### **1. Preparation of the Application:**

- Identify the assessee and relevant tax year.
- Ensure the applicant is authorised under Rule 155.
- Complete Part A, Part B, and Part C accurately.

### **2. Online Submission:**

- Submit Form 88 electronically through the e-Filing portal.
- Upload annexures and supporting documents, if required.

### **3. Verification by the Department:**

- Jurisdictional Income-tax authority verifies:
  - Statutory competence of the applicant
  - Correctness of assessee details
  - Legal justification and scope of information sought

### **4. Communication of Outcome:**

- Information is furnished in accordance with Section 258(2)(a), or
- A reasoned communication for non-disclosure or rejection is issued electronically.

## **Outcome of Processed Form 88:**

### **For the Applicant:**

- Receipt of the requested information (fully or partially), or
- Receipt of a written communication stating reasons for non-disclosure or rejection.

### **For the Department:**

- Ensures disclosure only to authorised entities.
- Maintains an electronic audit trail of all requests and disclosures.

## **Brief Note on Broad or Qualitative Changes Proposed:**

Key changes from the old Form 88 to the finalised Form 88 include:

- Legislative shift from Section 138(1)(b) of the Income-tax Act, 1961 to Section 258(2)(a) of the Income-tax Act, 2025.
- Mandatory online filing through the e-Filing portal.

- Clear separation of applicant details (Part A) and taxpayer details (Part B).
- Introduction of Part C exclusively for information sought and reasons.
- Inclusion of assessee status field for precise identification.
- Word limits and annexure upload facility to ensure focused and justified requests.
- Replacement of physical signature and seal with electronic verification.

## **Challenges and Solutions:**

### **Earlier Challenge:**

- Narrative-based and unstructured applications led to inconsistencies and processing delays.

### **Solution in Final Form:**

- Structured Parts A, B, and C with defined fields, validations, and upload facilities ensure standardisation and faster processing.

### **Earlier Challenge:**

- Restricted addressee and ambiguity regarding competent authority.

### **Solution in Final Form:**

- Explicit recognition of filing before PCCIT / CCIT / PCIT / CIT and clear identification of authorised applicants.

### **Earlier Challenge:**

- Manual filing and physical documentation.

### **Solution in Final Form:**

- End-to-end electronic filing with portal-based tracking and communication.

## **Common Changes Made Across Form**

1. Mandatory online filing through the e-Filing portal.
2. Replacement of “Assessment Year” with “Tax Year”.
3. Updated statutory references to the Income-tax Act, 2025.
4. Structured data fields to support automation and audit trail.
5. Removal of physical signatures, stamps, and seals.