

Form 89 – Furnishing Information under the Income-tax Act, 2025

Purpose:

Form 89 is a statutory form used to furnish information by the Income-tax Department in response to an application made by an authorised public authority under Section 258(2)(a) of the Income-tax Act, 2025, in respect of a specific assessee and a specific tax year.

1. Section 258(2)(a) empowers specified public servants or authorities to apply to the Principal Chief Commissioner / Chief Commissioner / Principal Commissioner / Commissioner of Income-tax for obtaining information relating to a taxpayer.
2. Correspondingly, the designated Income-tax authority is required to furnish such permissible information, or record refusal thereof, through Form 89.

Who should Furnish Form 89:

The responsibility to furnish Form 89 lies exclusively with the designated Income-tax authority competent under Section 258(2)(a) of the Income-tax Act, 2025, namely:

- Principal Chief Commissioner of Income-tax
- Chief Commissioner of Income-tax
- Principal Commissioner of Income-tax
- Commissioner of Income-tax

Form 89 is furnished by the competent Income-tax authority in response to a valid application received from an authorised public authority in Form 88.

Mode of Furnishing:

Form 89 is furnished electronically through the Income-tax Department's system. Authentication is carried out through the system-generated signature, name, designation and official seal of the furnishing authority.

Frequency & Due Dates:

1. Form 89 is an event-based form.
2. No statutory due date is prescribed.
3. The form must be furnished as and when a valid application under Section 258(2)(a) is received and processed.

Structure of Form 89:

Header Details:

1. Form number, Document Identification Number (DIN), office of the authority and date.
2. Recipient details.
3. Reference to the application received under Section 258(2)(a) of the Act.

Part A – Personal Information of the Assessee:

1. Name of the assessee
2. Permanent Account Number (PAN)
3. Status
4. Address
5. Contact details:
 - Landline number with STD/ISD code (repeatable)
 - Mobile number with country code (repeatable)
 - Email address (repeatable)

Certain fields in Part A are pre-filled by the system to the extent available in departmental records and are subject to verification by the furnishing authority.

Part B - Information Details:

6. Information details corresponding strictly to the specific items requested in Form 88 and permissible for disclosure under Section 258(2)(a).
 - Free-text field up to 500 words
 - Facility to upload annexure, where required

Refusal Clause:

Where the designated authority is not satisfied that it is in the public interest to furnish the requested information (fully or partly), Form 89 provides for recording such refusal, with reference to the relevant item numbers of the application.

Signature Section:

- Signature of the authority furnishing the information
- Name of the authority
- Designation
- Official seal (system generated)

Documents / Inputs Required:

1. Valid application received in Form 88 under Section 258(2)(a) of the Income-tax Act, 2025.
2. Supporting documents or records available within departmental systems relevant to the information requested.

Filing Count:

Furnishing of Form 89 is based on applications received from authorised public authorities. The annual volume depends on the number and nature of such requests.

Process Flow for Furnishing Form 89:

1. Receipt of application from an authorised public authority in Form 88 under Section 258(2)(a).
2. Examination of the application to verify authorisation, scope, completeness and permissibility of disclosure.
3. Preparation of Form 89 through the electronic system, including pre-filled assessee details and entry of information details or reasons for refusal.
4. System-based authentication by the designated Income-tax authority.
5. Electronic furnishing of Form 89 to the applicant public authority.

Outcome of Furnished Form 89:

1. The applicant receives the requested information in a structured and authenticated manner, or a reasoned refusal thereof.
2. Provides official and traceable acknowledgment of information furnished under Section 258(2)(a).
3. Ensures transparency, accountability and statutory compliance.

Brief Note on Broad or Qualitative Changes Proposed:

1. **Updated Legal Reference:** Alignment from section 138(1)(b) of the Income-tax Act, 1961 to section 258(2)(a) of the Income-tax Act, 2025.
2. **Structured Digital Format:** Introduction of clearly defined Part A (assessee details) and Part B (information details) with system pre-fill capability.
3. **Tax-Year Specificity:** Explicit restriction to a single tax year per Form 89.

4. **Electronic Furnishing:** Transition to a fully online, system-authenticated form with DIN and electronic record trail.

Challenges and Solutions:

1. **Challenge:** Earlier formats allowed minimal structure and manual handling.
Solution: Finalised Form 89 introduces structured, system-driven fields with pre-fill and validation.
2. **Challenge:** Risk of ambiguity and incomplete information in manual disclosures.
Solution: Standardised fields for identity, address and contact details ensure consistency and accuracy.
3. **Challenge:** Limited audit trail and delivery ambiguity.
Solution: Electronic furnishing with DIN ensures traceability, accountability and faster processing.

Common Changes Made Across Forms:

1. **Electronic furnishing through the Department's system**
Form 89 is furnished electronically by the designated Income-tax authority through the Department's system, with generation of DIN and system-based authentication, ensuring traceability and accountability.
2. **Replacement of "Assessment Year" with "Tax Year"**
The form adopts the term "tax year" in place of "assessment year", in alignment with the Income-tax Act, 2025 and to ensure uniformity across all related forms.
3. **Updated statutory references to the Income-tax Act, 2025**
References to section 138(1)(b) of the Income-tax Act, 1961 have been replaced with section 258(2)(a) of the Income-tax Act, 2025.
4. **Structured and standardised format for information furnishing**
The form introduces clearly defined sections for assessee details and information furnished, enabling uniform presentation, ease of verification, and improved audit trail.
5. **Removal of physical signatures, stamps, and seals**
Form 89 is authenticated electronically through the system-generated signature details (name, designation, DIN), eliminating the need for physical signatures or official seals.
6. **Clear linkage with the originating application**
Each Form 89 explicitly references the corresponding application made under Form 88, ensuring transparency, traceability, and one-to-one mapping between request and response.
7. **System-supported pre-filling of data**
Assessee details such as name, PAN, status, address, and tax year are pre-filled to the extent available in departmental records, reducing manual errors and processing time.

8. Clear differentiation from refusal and non-availability communications

Form 89 is used exclusively for furnishing information and is clearly distinguished from:

- Form 90 (intimation of non-availability of information), and
- Form 91 (refusal to furnish information in public interest).

9. Segregation of identity, address and contact information into distinct fields.