

Form 90 – Intimation of Non-Availability of Information

Purpose:

Form 90 is a statutory form used by the Income-tax Department to intimate an applicant public authority that the information requested under section 258(2)(a) of the Income-tax Act, 2025 is not available in departmental records or that no assessment has been made for the specified tax year.

Who Should Furnish Form 90:

Form 90 is furnished only by the designated Income-tax authority after examination of an application received under section 258(2)(a) of the Income-tax Act, 2025. It is not filed by taxpayers or applicant public authorities.

Mode of Furnishing:

Form 90 is furnished electronically through the Income-tax Department's system. The form is authenticated through the system-generated signature, name and designation of the issuing Income-tax authority, along with a Document Identification Number (DIN).

Frequency & Due Dates:

- Form 90 is event-based and is issued whenever, after verification of records, the requested information is found to be unavailable or no assessment exists for the relevant tax year.
- There is no fixed periodicity and no statutory due date prescribed for issuance of Form 90.

Structure of Form 90:

Header Details:

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

Content Section:

1. Reference to the application date under section 258(2)(a).
2. Name of the assessee.
3. Relevant tax year (mandatory).
4. Statement clearly intimating that:
 - the requested information is not available in departmental records, or
 - no assessment has been made for the specified tax year, as applicable.

Certain details in the form are pre-filled by the system to the extent available and are required to be verified by the issuing authority before submission.

Signature Section:

1. Signature of the issuing authority.
2. Name of the issuing authority.
3. Designation of the issuing authority.

Documents / Inputs Required:

- Valid application requesting information under section 258(2)(a) of the Income-tax Act, 2025 (Form 88).

Filing / Issuance Count:

Issuance of Form 90 depends on the number of applications received under section 258(2)(a) and the instances where information is not available or no assessment exists for the specified tax year.

Process Flow for Issuance of Form 90:

- Receipt of application from an authorised public authority under section 258(2)(a).
- Verification of departmental records by the concerned Income-tax authority.
- Determination that the requested information is not available or that no assessment has been made for the relevant tax year.
- Preparation of Form 90 through the electronic system with reference to the application date, assessee name and tax year.
- System-based authentication and electronic issuance of Form 90 to the applicant public authority.

Outcome of Processed Form 90:

- Provides official and formal intimation to the applicant regarding non-availability of information or non-completion of assessment.
- Establishes a clear and traceable communication trail through DIN.
- Prevents unnecessary follow-ups or repeated requests for unavailable information.

Brief Note on Broad or Qualitative Changes Proposed:

- **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.
- **Tax-Year Specificity:** Explicit use of the term “tax year” instead of “assessment year” to

ensure consistency with the 2025 Act.

• **Electronic Issuance:** Transition to fully online, system-generated issuance with DIN and electronic authentication.

• **Simplified and Clear Intimation:** Concise and unambiguous wording to communicate non-availability of information or absence of assessment.

Challenges and Solutions:

1. **Challenge:** Earlier Form 90 had limited structure, leading to ambiguity in communication.

Solution: Finalised Form 90 provides structured fields for application reference, assessee name and tax year, ensuring clarity.

2. **Challenge:** Confusion arising from inconsistent use of “assessment year” in older formats.

Solution: Standardisation to the term “tax year” across the form and related FAQs.

Common Changes Made Across Forms:

1. **Electronic issuance through the Department’s system**
Form 90 is generated and issued electronically by the designated Income-tax authority through the Department’s system, with allotment of DIN and system-based authentication, ensuring traceability and accountability.

2. **Replacement of “Assessment Year” with “Tax Year”**
The terminology has been standardised to “tax year” in place of “assessment year”, in line with the Income-tax Act, 2025 and to maintain consistency 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 intimation**
The form adopts a clear and uniform structure containing application reference, assessee details, tax year, and a specific statement on non-availability of information or non-completion of assessment, improving clarity and audit readiness.

5. **Removal of physical signatures, stamps, and seals**
Authentication of Form 90 is through electronic details such as name, designation, and DIN as generated by the Department’s system, eliminating the requirement of physical signatures or official seals.

6. **Clear distinction from furnishing and refusal forms**
Form 90 is clearly positioned as an intimation of factual non-availability of information and is distinct from:

Form 89 (furnishing of information), and

Form 91 (refusal to furnish information on grounds of public interest).

7. System-supported pre-filling of data

Key particulars such as reference to the original application, name of the assessee, and tax year are pre-filled to the extent available, reducing manual intervention and errors.