

Form 91 – Refusal to Furnish Information

Purpose:

Form 91 is a statutory form used by the Income-tax Department to formally refuse the furnishing of information requested under section 258(2)(a) of the Income-tax Act, 2025, where the designated authority is not satisfied that disclosure of such information is in the public interest.

Who should Furnish Form 91:

Form 91 is furnished only by the designated Income-tax authority competent 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 91 is furnished electronically through the Income-tax Department's system. The form is authenticated through a system-generated Document Identification Number (DIN) and the signature, name and designation of the issuing Income-tax authority. No separate physical seal is required.

Frequency & Due Dates:

- Form 91 is event-based and is issued only where disclosure of information is refused on grounds of public interest.
- There is no fixed periodicity and no statutory due date prescribed for issuance of Form 91.

Structure of Form 91:

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. Clear statement recording that the designated authority is not satisfied that it is in the public interest to furnish the information requested and, therefore, declines to furnish the same.

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 91 depends on the number of applications received under section 258(2)(a) where the designated authority determines that disclosure is not in the public interest.

Process Flow for Issuance of Form 91:

- Receipt of application from an authorised public authority under section 258(2)(a).
- Examination of the application and assessment of whether disclosure would be in the public interest.
- Determination that the information requested cannot be furnished on grounds of public interest.
- Preparation of Form 91 through the electronic system with reference to the application date, assessee name and tax year.
- System-based authentication and electronic issuance of Form 91 to the applicant public authority.

Outcome of Processed Form 91:

- Provides official and reasoned communication to the applicant regarding refusal to furnish the requested information.
- Establishes a formal and traceable record of refusal through DIN.
- Distinguishes refusal on public interest grounds from cases of non-availability of information (Form 90) or furnishing of information (Form 89).

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 requirement to mention the relevant tax year instead of assessment year, ensuring consistency with the 2025 Act.
- **Electronic Issuance:** Introduction of DIN and system-generated authentication in place of manual signatures and seals.
- **Clear Public Interest Test:** Simplified and precise wording to clearly record refusal based on lack of public interest.

Challenges and Solutions:

1. **Challenge:** Inconsistent terminology such as “assessment year” used across older forms.
Solution: Standardisation to the term “tax year” across Form 91 and other related forms under the 2025 Act.

Common Changes Made Across Forms:

1. **Electronic issuance through the Department’s system**
Form 91 is generated and issued electronically by the designated Income-tax authority, ensuring traceability through DIN and system-based authentication.
2. **Replacement of “Assessment Year” with “Tax Year”**
The terminology has been standardised to “tax year” in line with the Income-tax Act, 2025, eliminating ambiguity and ensuring 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. **Removal of physical signatures, stamps, and seals**
Authentication is through electronic signature details (name, designation, DIN) as generated by the system, removing the requirement for physical seals or manual signatures.
5. **Clear distinction from furnishing and non-availability forms**
Form 91 is clearly positioned as a refusal on grounds of public interest, distinct from:
 - Form 89 (furnishing information), and
 - Form 90 (intimation of non-availability of information).
6. **System-supported pre-filling of data**
Key details such as applicant reference, assessee particulars, and tax year are pre-filled to the extent available, reducing errors and improving processing efficiency.