

Form No. 102 – Frequently Asked Questions

Form of application under section 288(1) [Table: Sl. No. 11] for credit of tax deduction at source

Name of form as per I.T. Rules, 1962	71	Name of form as per I.T. Rules, 2026	102
Corresponding section of I.T. Act, 1961	155(20)	Corresponding section of I.T. Act, 2025	288(1) [Table: Sl. No. 11]
Corresponding Rule of I.T. Rules, 1962	134	Corresponding Rule of I.T. Rules, 2026	178

1. What is Form No. 102?

Ans: Form No. 102 is prescribed for the purpose of claiming TDS credit in cases where income has been included in the return of income filed for any Tax Year and the TDS on such income has been deducted and paid to the Central Government in a subsequent Tax Year.

2. Who should file Form No. 102?

Ans: Form No. 102 can be filed by any taxpayer - individual or non-individual, who has offered income to tax in a particular Tax Year but is unable to claim the corresponding TDS credit because the tax was deducted and reported by the deductor in a subsequent Tax Year.

3. What are the different parts of the Form No. 102?

Ans: Form No. 102 has two parts, viz. Part A and Part B.

Part A contains basic details of the taxpayer, Tax Year in which the specified income was included in the return, and the date of filing of such return.

Part B contains detailed information relating to the specified income and the corresponding Tax Deducted at Source.

4. Is Form No. 102 mandatory?

Ans: Form No. 102 is optional. The Form is to be used when the taxpayer seeks to align the TDS credit with the correct Tax Year due to a mismatch between the year in which the income was disclosed in the return, and the year in which TDS was actually deducted and deposited by the deductor.

5. What is the time limit for filing Form No. 102?

Ans: Form No. 102 may be filed after TDS has been deducted for the relevant income but within two years from the end of the financial year in which such TDS was deducted and reported

by the deductor. Timely filing helps ensure that the Assessing Officer can process the claim and grant the TDS credit in the correct Tax Year without delay.

6. How many times can Form No. 102 be filed in a year?

Ans: Form 102 can be filed multiple times in the same Tax Year, as long as each filing relates to a valid TDS mismatch and is within the prescribed time limit.

7. What documents are required to file Form No. 102?

Ans: For filing Form 102, no documents are uploaded, but taxpayer should have the following information/documents ready for reference while filing:

1. Details relevant to the purpose of the Form (transactions, income, assets, details of TDS Deducted etc.)
2. Computations, statements, or financial information pertaining to the period involved
3. Previous years' filings, financials, audit reports or other supporting documents (if applicable)

8. Can I edit Form No. 102 after submission?

Ans: No. Once Form No. 102 is submitted and acknowledgment is generated, it **cannot be edited**. Taxpayer should ensure all details are correct before submission.

9. Do I need to attach proof of tax payment?

Ans: Yes. Proof of tax deducted at source is mandatory for validation and processing.

10. While filling Form No. 102 can I leave mobile number blank?

Ans: Providing Mobile number ensures faster communication; it is recommended to provide the same.

11. Can I submit Form No. 102 if I do not have a PAN?

Ans: Form No. 102 cannot be submitted without a valid PAN. The pre-requisite for filing Form No. 102 is that the ITR for the respective year if already filed including the income on which TDS has been deducted and paid in any subsequent year. Filing of ITR requires PAN.

12. Can Form No. 102 be filed offline?

Ans: No. Form No. 102 can only be submitted **online** through the e-Filing portal of the Income-tax Department using the following path:

e-File >> Income-tax Forms >> Form No. 102

13. Why is Form No. 102 important?

Ans: Form No. 102 is important because it provides taxpayers with a formal mechanism to claim credit for TDS (Tax Deducted at Source) when the income was declared in one Tax Year but the tax was deducted and paid to the government in a subsequent Tax Year. This situation often causes a mismatch in TDS credit and may lead to the credit being denied when the return is processed.

- Form 102 helps avoid denial of genuine TDS credit simply due to reporting timing differences.
- This introduces a defined window for taxpayers to correct mismatches, making timely filing important to preserve the right to claim such credit.
- Where excess TDS credit results in a refund, using Form 102 ensures that the TDS is correctly accounted for before computing refund amounts, reducing disputes and facilitating smoother processing of refunds by the Income-tax department.