

Form No. 139 – Frequently Asked Questions (FAQs)

Application for claiming refund of sum paid under Chapter XIX-B of the Income-tax Act, 2025

Name of form as per I.T. Rules, 1962	26B	Name of form as per I.T. Rules, 2026	139
Corresponding section of I.T. Act, 1961	200A & 206CB	Corresponding section of I.T. Act, 2025	399(1)(f)
Corresponding Rule of I.T. Rules, 1962	31A(3A)	Corresponding Rule of I.T. Rules, 2026	219(6)

1. What is Form No. 139?

Ans: Form No. 139 is prescribed for making an application to claim a refund of excess TDS/TCS paid by a deductor or collector under Chapter XIX-B of the Income-tax Act, 2025.

2. Who should file Form No. 139?

Ans: Any deductor or collector who has deposited more TDS/TCS than the actual tax liability, due to any reason whatsoever and such excess payment is not utilized/consumed by the deductor/collector against any other liability in the system, then deductor/collector can file a refund claim using Form No. 139, which is to be submitted online, for refund of excess TDS/TCS so deposited.

3. Is filing of Form No. 139 mandatory?

Ans: No. This Form is required to be filed only where the deductor/collector wishes to seek refund of excess TDS/TCS deposited.

4. What is the time limit for filing Form No. 139?

Ans: Form No. 139 can be filed at any time after the corresponding TDS/TCS statement has been processed and excess payment becomes available for refund.

5. Will the claim of refund by the deductor/collector, in Form No. 139, be processed if the deductee has already claimed credit of the TDS/TCS in his ITR and same has been allowed to him?

Ans: In a situation where TDS/TCS credit has already been allowed to the deductee then claim of the deductor/collector seeking of refund of such TDS/TCS is not maintainable.

6. Is it possible to edit Form No. 139, once submitted?

Ans: No. Once Form No. 139 is submitted and acknowledgment is generated, it cannot be edited.

7. Can Form No. 139 be filed offline?

Ans: No. Form No. 139 can only be submitted online through the TRACES portal of Income-tax Department.

8. How will the refund be issued?

Ans: Upon approval, the refund along with interest shall be credited directly to the pre-validated bank account of the deductor.

9. How will deductor/collector know whether the Form No. 139 submitted by him has been accepted by the Income-tax Department?

Ans: After filing Form No. 139 on the TRACES portal of Income-tax Department, the deductor/collector receives an Acknowledgment Number on successful submission of the Form.

10. Whether the Deductor/collector is required to file Form No. 139 to seek refund arising out of order giving effect or rectification order under the Income-tax Act, 2025?

Ans: Where as a result of any order passed in appeal or rectification under the Income-tax Act 2025, refund is determined as payable to a deductor/collector, such refund will be given without such person having to file Form No. 139.