

# Form No. 146 – Frequently Asked Questions

## Form of application under section 393 of the Income-tax Act, 2025

Name of form as per I.T. Rules, 1962	Form No. 15CB	Name of form as per I.T. Rules, 2026	Form No. 146
Corresponding section of I.T. Act, 1961	195, 271J	Corresponding section of I.T. Act, 2025	393, 463
Corresponding Rule of I.T. Rules, 1962	37BB	Corresponding Rule of I.T. Rules, 2026	220

### 1. What is Form No. 146?

**Ans:** Form No.146 is an Accountant's certificate required for filing part C of Form No.145, if remittance is chargeable to tax and exceeds ₹ 5 lakh during the tax year.

### 2. Who can file Form No. 146?

**Ans:** A Chartered Accountant (CA) who is registered on the e-Filing portal and who has been assigned Form No.145, Part-C by the person responsible for making the payment to non-resident, is entitled to certify details in Form No.146.

### 3. Is Form No.146 mandatory?

**Ans:** Yes, it is mandatory for taxable payments to non-residents (not being a Company) or to a foreign company that exceed ₹5 Lakh in a tax year, and a certificate from the Assessing Officer u/s 395(1) / 395(2) of the Income-tax Act has not been obtained.

### 4. What is the purpose of certification in Form No. 146?

**Ans:** Form No.146 is the tax determination certificate where the Chartered Accountant (CA) examines and certifies the remittance with regard to chargeability provisions under sections 5 and 9 of the Income-tax Act along with the provisions of Double Taxation Avoidance Agreements (DTAA), if any.

### 5. How a taxpayer can assign Form No. 145, Part-C to a Chartered Accountant?

**Ans:** To file Form No.146, the taxpayer must first add their Chartered Accountant (CA) in the e-Filing portal. This is done by logging in, going to "My Account" → "Add CA," entering the CA's membership number, selecting "Form No. 146" as the form name, and clicking submit.

### 6. What are the prerequisite conditions for an Accountant to file Form No. 146?

**Ans:** To file Form No.146, the Chartered Accountant should:

- i. be registered as a "Chartered Accountant" on the e-Filing portal and
- ii. have registered Digital Signature Certificate (DSC) and
- iii. have been assigned Form No.145, Part-C by the taxpayer.

**7. What is the time limit for filing Form No. 146?**

**Ans:** There is no specific time limit prescribed; however, Form No. 146 has to be filed before the part C of Form No.145 is filed by the taxpayer.

**8. How many times can Form No.146 be filed in a year?**

**Ans:** There is no limit for filing of Form No.146 in a year. As Form No. 146 is an event-based form, it is required to be filed before every remittance that satisfies the conditions laid out in Rule No. 220.

**9. What documents are required to file Form No. 146?**

**Ans:** Documents required include:

- i. Invoices, agreements, or contracts for the remittance.
- ii. Details of remitter, remittee, remittance and bank details of the remitter.
- iii. Specific certificates depending on the Part: AO certificate for Part B or Accountants' certificate (Form No.146) for Part C.
- iv. Form No. 41 and Tax Residency Certificate (TRC) if claiming DTAA benefits.

**10. How can I file Form No. 146?**

**Ans:** Form No. 146 can be filed through the following methods:

- Online Mode - through e-Filing portal
- Offline Mode – through Income Tax Department's Offline Utility Service. The "offline" process refers to preparing the data using the utility while not connected to the internet, and then uploading the generated file to the online portal for final submission.

**11. What is the "Offline Utility" and when is it useful?**

**Ans:** The Offline Utility is a downloadable tool from the Income Tax e-Filing portal that allows users to prepare Form No. 146 data without an active internet connection. This is particularly useful for "bulk filing," where a business needs to prepare multiple remittance forms simultaneously and upload them as a single zipped XML file.

**12. How do I e-Verify Form No.146?**

**Ans:** Form No.146 can be e-verified through Digital Signature Certificate (DSC) only. The DSC of the CA should be registered on e-filing portal.

**13. How do I know that the form has been successfully submitted?**

**Ans:** Once successfully submitted and verified, an acknowledgement number and transaction ID is generated and the accountant receives a confirmation message via email and SMS.

**14. Can Form No.146 be edited or modified after submission?**

**Ans:** No, Form No.146 can't be edited or modified once submitted.

**15. Can Form No.146 be withdrawn after submission?**

**Ans:** Yes, Form No.146 can be withdrawn within 7 days from submission date. However, if Form No.146 has been "consumed" by taxpayer in filing Form No.145- Part C, then it cannot be independently withdrawn by the Chartered Accountant unless the taxpayer first withdraws the Form No.145. However, if a taxpayer withdraws Form No. 145- Part C, the corresponding Form No. 146 (Accountant's certificate) linked to it is automatically updated to "Withdrawn" status.

**16. What is the outcome of Form No.146?**

**Ans:** After the CA uploads Form No.146, the remitter can view the uploaded Form No.146 under Worklist – 'For Your Information' and can file Part C of Form No.145. To prefill the details in Part C of Form No.145, the Acknowledgement Number of e- Verified Form No.146 should be verified. On successful filing of Form No.145 Part C against the particular Form No.146, the status of Form No.146 shall update as "Consumed". One Form No.146 can be consumed for filing one Form No.145 only.

**17. What is UDIN and why is it important?**

**Ans:** Unique Document Identification Number or UDIN is 18-Digits system generated alphanumeric unique number, which is generated online on ICAI portal. UDIN in Form No.146 allows the authenticity of the document to be verified, as it can be validated in real time through an API link with ICAI resulting in transparency, and authenticity of information.

**18. What are the consequences of providing inaccurate information in the Form No. 146?**

**Ans:** If an accountant provides inaccurate information in Form No.146, then he is liable for a penalty of upto of ₹10,000 for each such certificate under section 463 of the Income-tax Act, 2025.

**19. Why is Form No.146 important?**

**Ans:** Form No.146 serves a regulatory-compliance function, ensuring that a qualified professional has examined and certified the taxability of funds being remitted outside India under the Income-tax Act and international tax treaties (DTAA).