

Form No. 149 - Frequently Asked Questions

Form for furnishing Accountant Certificate under section 398(2) of the Income-tax Act, 2025

Name of form as per I.T. Rules, 1962	26A	Name of form as per I.T. Rules, 2026	149
Corresponding section of I.T. Act, 1961	201(1)	Corresponding section of I.T. Act, 2025	398(2)
Corresponding Rule of I.T. Rules, 1962	31ACB	Corresponding Rule of I.T. Rules, 2026	221

1. What is Form No. 149 and its purpose?

Ans: Form No. 149 offers an option to remove or rectify TDS defaults for failure to deduct tax at source, thus granting relief from being deemed to be an ‘Assessee in Default’. If for some reason, a deductor fails to deduct tax at source on a certain payment but the deductee discharges the tax liability on such amount by filing a return of income and paying the due taxes, then the deductor can e-file Form No. 149. It includes a certificate in Annexure A, from an Accountant confirming the fact that the deductee has

- (a) filed an ITR
- (b) by including income which was not subjected to TDS, and
- (c) paid tax on such income.

2. Who is required to file Form No. 149?

Ans: This form is required to be filed by a deductor in a case where there was a failure on his part to deduct tax at source, however the tax liability was discharged by the deductee. It can be filed by the deductor before the Assessing Officer for not deeming him as an assessee in default in respect of the amount on which he failed to deduct tax.

3. Does filing Form No. 149 eliminate all the liabilities of the deductor?

Ans: No. If Form No. 149 is accepted by the Assessing Officer, then the deductor is not deemed to be an assessee in default in respect of tax amount he failed to deduct. However, the deductor is still required to pay the interest amount calculated from the date

on which such tax was deductible to the date of furnishing of return of income by the concerned deductee.

4. What details are certified by the accountant in Annexure A of Form No. 149?

Ans: The accountant certifies that:

- The deductee has filed the return of income u/s 263.
- The income on which tax was not deducted by the deductor has been included such return of income.
- The deductee has paid the tax due on the income declared by him in such return of income.

5. Is Form No. 149 applicable only in respect of resident deductees?

Ans: No. This form can be filed by the deductor for failure to deduct tax from both a resident or non-resident deductee.

6. What is the mode of filing Form No. 149?

Ans: Filing of Form No. 149 is to be initiated by the deductor on TRACES website. The request will be transmitted to the e-filing portal of Income-tax Department. The deductor will assign the same to the Chartered Accountant on e-filing portal. The Chartered Accountant will issue the certificate in Annexure A on e-filing portal. Thereafter, the deductor will submit the application in Form No. 149 on e-filing portal, which will be processed at TRACES.

7. How will the deductor know whether the Form No. 149 submitted by him has been successfully submitted to the Income-tax Department?

Ans: After filing Form No. 149 on the e-filing portal of Income-tax Department, the deductor receives an Acknowledgment Number on successful submission of the Form.