

## Form 154– Frequently Asked Questions

### Form of undertaking to be furnished under section 420(1) of the Act

<b>Name of form as per I.T. Rules, 1962</b>	<b>Form 30A</b>	<b>Name of form as per I.T. Rules, 2026</b>	<b>154</b>
<b>Corresponding section of I.T. Act, 1961</b>	<b>230(1)</b>	<b>Corresponding section of I.T. Act, 2025</b>	<b>420(1)</b>
<b>Corresponding Rule of I.T. Rules, 1962</b>	<b>43</b>	<b>Corresponding Rule of I.T. Rules, 2026</b>	<b>228</b>

#### 1. What is Form 154?

**Ans:** Form 154 is a form filed by a person not domiciled in India when leaving India. The form is an undertaking by employer/other person that they will pay any taxes arising on behalf of the person leaving India in respect of transactions with them.

#### 2: Who should file Form 154?

**Ans:** The Form 154 is to be filed by taxpayer but is to be signed by

- (a) employer for his employee leaving India or
- (b) any other person transacting with or representing the person leaving India

#### 3: Is Form 154 mandatory?

**Ans:** Yes, Form 154 is mandatory for non-domiciled persons leaving India who came in connection with business, profession or employment and who has income derived from any source in India.

**4: What is the time limit for filing Form 154?**

**Ans:** Form 154 must be filed when leaving India in order to obtain tax clearance certificate in Form 155. Thus, there is no statutorily prescribed time-limits or timelines for filing this Form, as it is dependent on the travel plans/requirements of the person leaving India. However, the person must take care that sufficient time is available to the department to consider the Form and issue the Form 155 before the travel journey is undertaken.

**5: How many times can Form 154 be filed in a year?**

**Ans:** Form 154 is event-based and is filed each time a non-domiciled person (fulfilling the said conditions of income from India) is leaving India.

**6: What documents are required to file Form 154?**

**Ans:** The following documents would be required to be annexed to the Form 154.

- 1) Passport of the person leaving India.
- 2) In absence of Passport, Emergency Certificate of the country issuing the same.

**7: Do I need to attach proof of tax payment?**

**Ans:** It is not necessary to attach any proof of tax payment. Where there is tax liability existing, tax payment proof can be attached to allow the Assessing Officer process the request faster.

**8: While filling personal details, can I leave Aadhaar or mobile number blank?**

**Ans:**

- Aadhaar is no longer required in the personal details.
- Mobile number ensures faster communication and verification; it is recommended to provide it.

**9: What if I do not have a PAN?**

**Ans:** Form 154 cannot be submitted without a valid PAN. This is because it is an undertaking by employer or other person in India on behalf of the non-domiciled person leaving India. The undertaking is with respect to payment of taxes, if any arises, for the person leaving India and hence, there is requirement of PAN for those filing Form 154.

**10: Can Form 154 be filed offline?**

**Ans:** Yes. Form 154 is to be filed by the person leaving India but the form is signed by an employer/other person. Hence, it is kept as a manual form and is to be filed offline with the prescribed authority.

**11. What is the process flow of filing Form 154?**

**Ans:** The form is submitted manually by the person leaving India before the prescribed authority. This is generally attached to a letter/mail requesting Tax Clearance Certificate

**12: Why is Form 154 important?**

**Ans:** The form is an undertaking by employer/other person that they will pay any taxes arising on behalf of the person leaving India in respect of transactions with them. Only on the submission of this form, the prescribed authority can issue the tax clearance certificate. This certificate is to be submitted to the immigration officers, if they so ask, by the person leaving India.