

Form 155 – Frequently Asked Questions

No Objection Certificate for a person not domiciled in India under section 420(1) of the Act

Name of form as per I.T. Rules, 1962	Form 30B	Name of form as per I.T. Rules, 2026	155
Corresponding section of I.T. Act, 1961	230(1)	Corresponding section of I.T. Act, 2025	420(1)
Corresponding Rule of I.T. Rules, 1962	43	Corresponding Rule of I.T. Rules, 2026	228

1. What is Form 155?

Ans: Form 155 is Tax Clearance Certificate issued by the prescribed authority in response to application made in Form 154.

2: Who should file Form 155?

Ans: Form 155 is not a form filed by the taxpayer. It is a Tax Clearance Certificate issued by the department, when taxpayer files Form 154.

3: Is Form 155 mandatory?

Ans: Subject to the conditions in the Act, the prescribed authority will issue Form 155.

4: What is the time limit for issuing Form 155?

Ans: Form 155 is a certificate issued by the department in response to Form 154 filed by the taxpayer. There is no prescribed statutory timeline for issuing the said certificate. Form 154 is filed as per the travel requirements of the non-domiciled person leaving India and Form 155 is issued in response to the same. Sufficient time should be given to the prescribed authority to process and issue the same.

5: How many times can Form 155 be issued in a year?

Ans: Form 155 is issued when the Form 154 is filed by the person leaving India. It is event based and hence, depends on the travel requirements of the person applying for the same.

6: What documents are required to issue Form 155?

Ans: Form 155 is required to be filed for issue of Form 155.

7. What is the process flow of issuing Form 155?

Ans: The certificate is issued by the prescribed authority through ITBA functionality to the person who has applied for the same.

8: Why is Form 155 important?

Ans: This form is Tax Clearance Certificate issued by the AO in response to application made in Form 154. The Tax Clearance is to be submitted to the Immigration Officers if asked to do so. The immigration officers will decide action as per the regulations, in case of non-compliance