

## Form 156– Frequently Asked Questions

### Form for furnishing the details under section 420(3) of the Act

<b>Name of form as per I.T. Rules, 1962</b>	<b>Form 30C</b>	<b>Name of form as per I.T. Rules, 2026</b>	<b>156</b>
<b>Corresponding section of I.T. Act, 1961</b>	<b>230(1A)</b>	<b>Corresponding section of I.T. Act, 2025</b>	<b>420(3)</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 156?**

**Ans:** Form 156 is an undertaking to be furnished by persons domiciled in India leaving India. It is to be filed at time of departure.

#### **2: Who should file Form 156?**

**Ans:** Form 156 is to be filed by persons domiciled in India and leaving India subject to the exceptions notified. If such persons do not have PAN or income chargeable to tax in India, this Form does not apply to them. The relevant Form in such case being Form 157.

#### **3: Is Form 156 mandatory?**

**Ans:** Yes, Form 156 is mandatory subject to exceptions notified, if any, by the government from time to time.

#### **4: What is the time limit for filing Form 156?**

**Ans:** Form 156 must be filed when the said domiciled person is leaving India

**5: How many times can Form 156 be filed in a year?**

**Ans:** Form 156 is event-based and is filed each time the said domiciled person is leaving India. Thus, the frequency of filing is dependent on the number of journeys undertaken by such domiciled person outside India.

**6: What documents are required to file Form 156?**

**Ans:** The following documents are required for filing Form 156.

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

**7: Can I edit Form 156 after submission?**

**Ans:** No. Once Form 156 is submitted and acknowledgment is generated, it cannot be edited. Ensure all details are correct before submission.

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

**Ans:** No. Form 156 is a simple declaration of details of the person leaving India. Tax payments are not part of the details to be given.

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

**Ans:**

- PAN is mandatory for filing Form 156.

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

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

**Ans:** Form 156 cannot be submitted without a valid PAN.

**11: Can Form 156 be filed offline?**

**Ans:** Form 156 is now to be filed on the e-filing portal of the department.

**12. What is the process flow of filing Form 156?**

**Ans:** The Form is to be filed electronically through the **e-filing** portal of the Income Tax Department. The steps involved are as under:-

- 1) **Registration:** The persons should register on the e-filing portal through a valid active PAN.
- 2) **Form 156 Submission:** After registration, taxpayer must login to the e-filing portal and submit Form 156 electronically.
- 3) **Verification:** The form can be verified using an Electronic Verification Code generated through pre-validated bank account or demat account, through net banking or ATM (bank specific) or a Digital Signature Certificate (DSC), depending on the taxpayer's profile.