

Form 157 – Frequently Asked Questions

(Form for furnishing the certificate under Section 420(4) of the Income-tax Act, 2025 | Rule 228 of Income-tax Rules, 2026)

Q1. What is Form 157?

Ans: Form 157 is a declaration in the form of a certificate required to be furnished by persons domiciled in India before leaving India, in certain specific instances. It is to be filed at time of departure.

Q2. Who should file Form 157?

Ans: Form 157 is applicable to persons domiciled in India before leaving India-

- (i) who do not possess a PAN, or
- (ii) whose total income is not chargeable to tax under the Act, or
- (iii) who are not required to obtain a PAN.

It is further clarified that the Form 157 does not need to be filled out by every domiciled person before leaving India, but only by the persons as specified by CBDT, vide its Instruction No. 1/2004, dated 05.02.2004 i.e

- (i) where the person is involved in serious financial irregularities and his presence is required for investigation of cases under the Income-tax Act, 1961 or Income-tax Act, 2025 or the Wealth-tax Act and it is likely that a tax demand will be raised against him, or
- (ii) where the person has direct tax arrears exceeding Rs. 10 lakh and the said tax demand has not been stayed by any authority.

Q3. What is the time limit for filing Form 157?

Ans: Form 157 must be filed when the applicable domiciled person is leaving India.

Q4. How many times can Form 157 be filed in a year?

Ans: Form 157 is event-based and must be filed each time the applicable domiciled person leaves India. The frequency of filing depends on how many journeys the person undertakes outside of India.

Q5. What documents are required to be filed for Form 157?

Ans: (i) PAN of the person leaving India, in case the person is liable to tax in India but the income is not taxable; or
(ii) Passport of the person leaving India; or

(iii) If passport is not available, Emergency Certificate of the country issuing the same.

Q6. Can I edit Form 157 after submission?

Ans: Form 157 is a manual form, so it can be corrected before submission to the Assessing Officer. Additionally, the form can also be corrected after submission by requesting the Assessing Officer to consider such rectification.

Q7. Do I need to attach proof of tax payment?

Ans: No. Form 157 is a simple declaration in the form of a certificate giving details of the person leaving India. It certifies that the person does not have any taxable income in India or is not obligated to have a PAN. Details regarding tax payments are not required to be included.

Q8. While filling personal details, can I leave Aadhaar or mobile number blank?

Ans: Aadhaar is no longer necessary in the personal details. It is recommended to provide a mobile number as it ensures faster communication and verification.

Q9. Can Form 157 be filed offline?

Ans: Yes. As in certain instances it applies to those persons who have not been allotted a PAN, so it is proposed to continue the process manually.

Q10. What is the process flow of filing Form 157?

Ans: The form is submitted manually by the person leaving India before the respective Jurisdictional Assessing Officer.

Q11. How to determine JAO for non-PAN holder / non filer?

Ans: If the person does not have a PAN, then he may find his jurisdictional Assessing Officer (JAO) based on his place of residence or place of business. The JAO can be found using the same process as applying for a new PAN, using the Area code, AO Code, Range Code, etc. These details are readily available at <https://tin.tin.proteantech.in/pan/servlet/AOSearch>