

Form 158 – Frequently Asked Questions

Application for Certificate under section 420(5) of the Act

Name of form as per I.T. Rules, 1962	Form 31	Name of form as per I.T. Rules, 2026	158
Corresponding section of I.T. Act, 1961	First proviso to section 230(1A)	Corresponding section of I.T. Act, 2025	420(5)
Corresponding Rule of I.T. Rules, 1962	43	Corresponding Rule of I.T. Rules, 2026	228

1. What is Form 158?

Ans: Form 158 is application filed for Tax Clearance Certificate by persons required by the Assessing Officer to take clearance before leaving India under section 420(5) of the Income-tax Act, 2025.

2. Who should file Form 158?

Ans: Form 158 is to be filed by domiciled persons required to take clearance before leaving India under section 420(5) of the Income-tax Act, 2025. Such persons are those that the Assessing Officer has specified vide an order passed with approval of the Principal Commissioner/Commissioner of Income tax under section 420(6) of the Income-tax Act, 2025.

3. Is Form 158 mandatory?

Ans: Yes, Form 158 is mandatory if the Assing Officer requires the person to do so.

4. What is the time limit for filing Form 158?

Ans: Form 158 must be filed when the applicable domiciled person is leaving India

5. How many times can Form 158 be filed in a year?

Ans: Form 158 is event-based and is filed each time applicable domiciled person is leaving India. Thus, the frequency of filing is dependent on the number of journeys undertaken by a domiciled person outside India.

6. What documents are required to file Form 158?

Ans: The following documents are required to file Form 158.

- 1) Passport, PAN of the person leaving India
- 2) In absence of Passport, Emergency Certificate of the country issuing the same
- 3) Flight/Ship booking documents, as applicable

7. Can I edit Form 158 after submission?

Ans: No. Once Form 158 is submitted and acknowledgment is generated, it cannot be edited. Ensure all details are correct before submission. However, option for withdrawal is being proposed.

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

Ans: Since it is a tax clearance certificate about liabilities, where required, tax payment proof can be attached to allow the Assessing Officer process the request faster.

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

Ans:

- PAN is mandatory for filing Form 158.
- 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 158 cannot be submitted without a valid PAN.

11. Can Form 158 be filed offline?

Ans: Now Form 158 is to be a digital form and is to be filed only on the e-filing portal of the department.

12. What is the process flow of filing Form 158?

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
- 2) **Form 158 Submission:** After registration, taxpayer must login to the e-filing portal and submit Form 31 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), or mobile number depending on the taxpayer's profile.

13. Why is Form 158 important?

Ans: Form 158 is application filed for Tax Clearance Certificate by persons required by the Assessing Officer to take clearance before leaving India under section 420(5) of the Income-tax Act, 2025. Without this, requisite Tax Clearance Certificate cannot be issued.