

Form 159 – Frequently Asked Questions

Clearance Certificate under section 420(5) of the Act

Name of form as per I.T. Rules, 1962	Form 33	Name of form as per I.T. Rules, 2026	33
Corresponding section of I.T. Act, 1961	Proviso to 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 159?

Ans: Form 159 is Tax Clearance Certificate issued by the Assessing Officer in response to application made in Form 158.

2: Who should file Form 159?

Ans: Form 159 is not a form filed by the taxpayer. It is Tax Clearance Certificate issued by the Assessing Officer to the specified taxpayer.

3: Is Form 159 mandatory?

Ans: On receipt of the application in Form 158, subject to the requirements of the Income-tax Act, 2025, the Assessing Officer will issue the Form 159.

4: What is the time limit for filing Form 159?

Ans: There is no prescribed statutory time limit to issue Form 159. It is issued in response to Form 158 filed by the taxpayer. Form 158 is filed as per the travel requirements of the specified domiciled person leaving India and Form 159 is issued in response to the same. Sufficient time should be given to the Assessing Officer to process and issue the same.

5: How many times can Form 159 be filed in a year?

Ans: Form 159 is issued when the Form 158 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 file Form 159?

Ans: Form 158 is required to be filed for issue of Form 159.

7. What is the process flow of issuing Form 159?

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

8: Why is Form 159 important?

Ans: Form 159 is Tax Clearance Certificate issued by the AO in response to application made in Form 158. Without the requisite Tax Clearance Certificate as mandated by the department, the taxpayer cannot leave the country.