

## Form 160 – Frequently Asked Questions

### Application for refund of tax deducted and paid where no tax was deductible

Name of form as per I.T. Rules, 1962	Form 29D	Name of form as per I.T. Rules, 2026	160
Corresponding section of I.T. Act, 1961	239A	Corresponding section of I.T. Act, 2025	434
Corresponding Rule of I.T. Rules, 1962	40G	Corresponding Rule of I.T. Rules, 2026	229

#### 1. What is Form 160?

**Ans:**

Form 160 is an application prescribed for seeking refund of tax deducted at source and paid to the credit of the Central Government in cases where no tax was required to be deducted on the relevant income or transaction, as provided under section 434 of the Income-tax Act.

#### 2. Who can file Form 160?

**Ans:**

A refund through Form 160 may be claimed where the following conditions are satisfied in accordance with section 434(1) of the Income-tax Act, 2025:

- Under a written agreement or arrangement, the tax deductible on an income (other than interest referred to in section 393(2), Table Sl. No. 17) is required to be borne by the person making the payment;
- Such person has deducted and paid the tax to the credit of the Central Government; and
- The person subsequently claims that no tax was required to be deducted on such income under the provisions of the Act.

#### 3. Is filing of Form 160 mandatory?

**Ans:**

No.

Form 160 is required to be filed only where the deductor seeks a refund of tax deducted and deposited, on the ground that no tax was deductible on the relevant transaction.

#### **4. Before whom should Form 160 be filed?**

**Ans:**

Form 160 shall be filed before the TDS Assessing Officer having jurisdiction over the applicant (deductor).

#### **5. What are the main parts of Form 160?**

**Ans:**

Form 160 is divided into the following parts:

- **Part A** – Details of the applicant (deductor)
- **Part B** – Details of the deductee
- **Part C** – Details of agreement or other arrangement
- **Part D** – Details of the transaction on which tax was deducted
- **Part E** – Details of tax deducted and deposited

#### **6. Are details of the deductee mandatory in Form 160?**

**Ans:**

Yes.

Part B requires furnishing of **complete details of the deductee**, including:

- Name and status,
- PAN (if available),
- Tax Identification Number (TIN) or equivalent (in case of non-residents),
- Contact details, and
- Country of residence for the relevant tax year.

#### **7. When is Part C (Details of agreement or other arrangement) required to be filled?**

**Ans:**

Part C must be completed where the transaction arises out of an agreement or other arrangement, and requires details such as:

- Date of signing of the agreement,
- Date on which it came into effect,

- Period of validity, and
- Proof of agreement to be attached as prescribed.

### **8. What transactions are covered under Part D of Form 160?**

**Ans:**

Part D captures **details of the transaction on which tax was deducted though not required**, including:

- Amount and date of transaction,
- Date and mode of payment,
- Proof of payment, and
- Nature of the transaction.

### **9. Is the applicant required to explain why no tax was deductible?**

**Ans:**

Yes.

The applicant must clearly explain the legal and factual basis for the claim that no tax was required to be deducted on the relevant transaction, in response to Row 27 of the form.

### **10. Why is information regarding past refunds required in Form 160?**

**Ans:**

The information sought in Row 28 enables the Assessing Officer to verify:

- Whether similar claims have been allowed in the past, and
- The consistency of the applicant's position across years.

If tax deducted on a similar transaction was refunded in the preceding three years, details and copies of relevant orders must be furnished.

### **11. What documents are required to be attached with Form 160?**

**Ans:**

The following documents are required to be attached, as applicable:

- Proof of agreement or arrangement (Annexure A-1),
- Proof of payment (Annexure A-2),
- Copy of appellate or assessment order granting refund in earlier years, if applicable (Annexure A-3), and
- Any other relevant supporting details (Annexure A-4).

## **12. Who should sign and verify Form 160?**

### **Ans:**

Form 160 must be signed and verified by the applicant or by an authorised person, who is:

- Competent to act on behalf of the applicant, and
- Authorised to make the declaration in the stated capacity (designation).

## **13. What is the significance of Form 160?**

### **Ans:**

Form 160:

- Provides a statutory mechanism for refund of tax wrongly deducted,
- Ensures administrative scrutiny before granting refund,
- Prevents undue refunds and duplicate claims, and
- Promotes certainty and consistency in TDS administration.