

# Form 161 – Frequently Asked Questions

## Form of application under section 440(2) of the Income-tax Act, 2025

Name of form as per I.T. Rules, 1962	Form 68	Name of form as per I.T. Rules, 2026	FN 161
Corresponding section of I.T. Act, 1961	270AA(2)	Corresponding section of I.T. Act, 2025	440(2)
Corresponding Rule of I.T. Rules, 1962	129	Corresponding Rule of I.T. Rules, 2026	RN 231

### 1. What is Form 161 ?

**Ans:** Form 161 is an application prescribed under **section 440(2) of the Income-tax Act, 2025** for seeking **immunity from imposition of penalty under section 439 and initiation of prosecution under sections 478 or 479**, in cases of under-reporting or misreporting of income, **after receipt of an assessment or reassessment order**, subject to fulfilment of prescribed conditions.

### 2: Who should file Form 161?

**Ans:** Form 161 may be filed by any taxpayer (individual, company, LLP, trust, etc.) who:

- Has received an **assessment or reassessment order** under the Income-tax Act, 2025;
- Has **paid the full amount of tax and interest** payable as per the notice of demand;
- **Has not filed any appeal** against the order and undertakes not to file any appeal before expiry of the period specified in **section 440(5)**; and
- Wishes to seek immunity from penalty and prosecution as declared in the **Verification** section of Form 161.

### 3: Is Form 161 mandatory?

**Ans:** Form 161 is optional. It is filed only if the taxpayer intends to seek immunity after paying the demand in full and not filing an appeal.

### 4: What is the time limit for filing Form 161?

**Ans:** Form 161 must be filed **within one month from the end of the month in which the assessment or reassessment order is received**, in accordance with the provisions of **section 440 of the Income-tax Act, 2025**.

**5: How many times can Form 161 be filed in a year?**

**Ans:** Form 161 is **event-based** and is filed each time a taxpayer wishes to seek immunity for a new assessment/reassessment order. There is no fixed annual frequency; it depends on the number of eligible orders received and opted for immunity.

**6: What documents are required to file Form 161?**

**Ans:** The following details/documents are required while filing Form 161:

- Assessment or reassessment order details;
- Notice of demand details (amount, due date);
- Proof of payment of tax and interest (BSR Code, challan serial number, date, amount);
- Permanent Account Number (PAN) of the applicant.

**7: Can I file Form 161 after filing an appeal against the order?**

**Ans:** No. Form 161 can only be filed if **no appeal has been filed** and you intend to waive your right to appeal in respect of that order.

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

**Ans:** Yes. Proof of tax and interest payment (challans/BSR codes) is mandatory for validation and processing.

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

**Ans:** Form 161 cannot be submitted without a valid PAN.

**10: I want to declare that no appeal will be filed. Where should this be mentioned?**

**Ans:** This is part of the **Verification Section** of Form 161, where you declare that no appeal has been filed and none will be filed before the expiry of the period specified in Section 440(5).

**11: Can I file Form 161 if only part of the tax demand is paid?**

**Ans:** No. Full payment of tax and interest as per the notice of demand is required to seek immunity.

**12: Can Form 161 be filed offline?**

**Ans:** No. Form 161 can only be submitted **online** through the Income Tax e-Filing portal.

**13: How will the taxpayer know whether Form 161 has been accepted by the Department?**

**Ans:** After submission of Form 161, an **acknowledgement number** is generated. The taxpayer can track the **status (Submitted / Under Processing / Accepted / Rejected)** in the e-Filing portal under *e-File → Income Tax Forms → View Filed Forms*.

The **acceptance or rejection order** will be communicated electronically through the portal and also sent to the **registered email ID and mobile number**.