

Form 164 – Frequently Asked Questions

(Statement under Section 507 of the Income-tax Act, 2025)

Name of form as per I.T. Rules, 1962	Form 52A	Name of form as per I.T. Rules, 2026	FN 164
Corresponding section of I.T. Act, 1961	285B	Corresponding section of I.T. Act, 2025	507
Corresponding Rule of I.T. Rules, 1962	121A	Corresponding Rule of I.T. Rules, 2026	RN 236

1: What is Form 164 and why is it required?

Ans: Form 164 is a mandatory annual statement to be filed under section 507 of the Income-tax Act, 2025 by every person engaged in:

- Production of a cinematograph film, or
- Any specified activity such as event management, sports events, documentary production, OTT/TV program production, performing arts, or any similar notified activity.

It discloses:

- Details of each film/activity undertaken,
- Dates of commencement and completion,
- **Payments exceeding ₹50,000 (in the aggregate per payee)** made to persons engaged in the production/activity, and
- TDS details, wherever applicable.

2: Who is required to file Form 164?

Ans: Every individual, partnership firm, LLP, company or any other entity that **produced a cinematograph film** or **undertook any specified activity** during the Tax Year must file Form 164 even if the film or activity is not completed in the same Tax Year.

3: For which Tax Year should Form 164 be filed?

Ans: Form 164 is required to be filed **for every Tax Year** during which:

- A film was produced (partially or fully), or
- A specified activity was undertaken.

4: What is the due date for filing Form 164?

Ans: Form 164 must be filed **within 60 days from the end of the Tax Year**.

5: The film or activity was not completed in the Tax Year. Should I still file Form 164?

Ans: Yes. Filing Form 164 is mandatory **even if the film/activity is incomplete**.

You must:

- Select “No” under “Was the film/activity completed?”
- Leave the “Date of Completion” field blank.

6: The form is not accepting payments below ₹50,000. Is this normal?

Ans: Yes. The form is designed to capture **only aggregate payments exceeding ₹50,000** per payee. Lower payments need not be reported.

8: I am producing programs exclusively for OTT platforms. Is Form 164 applicable?

Ans: Yes. OTT program production is specifically included under “specified activity”.

9: I organized a single sports event during the Tax Year. Should I file Form 164?

Ans: Yes. Even a **single event** triggers the obligation to file Form 164.

10: I am only a co-producer. Should I still file Form 164?

Ans: If you have incurred production expenses, or made payments to persons engaged in the activity, you must file Form 164 for your share of the project.

11: How do I report multiple films or multiple specified activities in the same year?

Ans:

- Details of each film or specified activity must be reported **separately in Part B**.
- Corresponding payment details, if any, must be reported in **Part C** for each film or specified activity.

- The system allows addition of multiple entries.

12: I have carried out an activity mentioned in Rule 236(1) but not made any single payment exceeding ₹50,000. Do I still need to file Form 164?

Ans: Yes. Filing Form 164 is mandatory if **any film/activity was undertaken**, even if no payment crosses ₹50,000.

13: Should GST details be reported in Form 164?

Ans: No. Form 164 captures only income-tax related information. GST reporting is not part of this form.

Q14: Is TAN mandatory for filing Form 164?

Ans:

Yes. **Tax Deduction and Collection Account Number (TAN)** is required to be furnished in **Part A (Row 6)** of the finalised Form 164. This is applicable where the filer is liable to deduct tax at source.

15: How will the taxpayer know whether Form 164 filed by him/her has been accepted by the Department?

Ans:

After submission of Form 164 on the Income Tax e-Filing portal, an **acknowledgement number** is generated. The taxpayer can track the **status of the form (Submitted / Under Processing / Accepted / Defective, if any)** through the e-Filing portal under *e-File* → *Income Tax Forms* → *View Filed Forms*. Any **intimation or communication** regarding acceptance or defects will be sent electronically through the portal and to the **registered email ID and mobile number** of the taxpayer.