

FAQ on Form 171

Application form for Authorised Income-tax Practitioner

FAQ 1: What is Form 171 ?

Form 171 is the prescribed application form for seeking registration as an Authorised Income-tax Practitioner under section 515 of the Income-tax Act 2025 . It is required to be submitted to the jurisdictional Chief Commissioner or Commissioner of Income-tax.

FAQ 2: Who is required to file Form 171 ?

Any person who seeks to be recognised as an Authorised Income-tax Practitioner under section 515 (3)(v)/(vi)/(vii) of the Income-tax Act 2025 is required to file Form 171.

FAQ 3: Is filing of Form 171 mandatory for acting as an Income-tax Practitioner?

Yes. Registration through Form 171 is mandatory for a person to be recognised as an Authorised Income-tax Practitioner and to appear before Income-tax authorities in that capacity.

FAQ 4: When should Form 171 be filed?

Form 171 may be filed at any time after a person becomes eligible under section 515 of the Act. There is no prescribed statutory time limit for filing the form.

FAQ 5: Is Form 171 required to be filed periodically?

No. Form 171 is a one-time application for registration. Once approved, no periodic re-filing is required unless specifically directed by the competent authority.

FAQ 6: How is Form 171 to be filed?

Form 171 is required to be submitted electronically. The date from which this facility will be made available shall be notified separately. Until then, the Form may be filed in physical form with the jurisdictional authority.

FAQ 7: What details are required to be furnished in Form 171?

Form 171 requires furnishing of details relating to:

- Personal particulars of the applicant
- Educational and professional qualifications
- Eligibility category under section 515
- Address and identification details
- Particulars of firm or association, where applicable

FAQ 8: What documents are required to be attached with Form 171 ?

The applicant is required to attach documentary evidence in support of eligibility, qualifications, and other particulars furnished in Form 171, as specified in the form.

FAQ 9: What happens after submission of Form 171 ?

Appropriate authority will examine the application. If satisfied that the applicant fulfils the conditions under section 515, the authority grants registration as an Authorised Income-tax Practitioner.

FAQ 10: What is the outcome of approval of Form 171 ?

On approval:

- The applicant's name is entered in the Register of Income-tax Practitioners
- A Certificate of Registration is issued

FAQ 11: What happens if Form 171 is not approved?

If the application is not approved, the applicant is informed accordingly. A fresh application may be filed after rectifying the deficiencies, if any.