

Form 31 – Frequently Asked Questions

Declaration to be filed by the assessee claiming deduction under section 134 of the Income-tax Act, 2025

Name of form as per I.T. Rules, 1962	Form 10BA	Name of form as per I.T. Rules, 2026	31
Corresponding section of I.T. Act, 1961	80GG	Corresponding section of I.T. Act, 2025	134
Corresponding Rule of I.T. Rules, 1962	11B	Corresponding Rule of I.T. Rules, 2026	65

1. What is Form 31?

Ans. Form 31 is required to be furnished by an assessee who intends to claim deduction under Section 134 on rent paid for residential accommodation. The maximum deduction that can be availed under this section is Rs. ₹60,000 per annum.

2. Who should file Form 31?

Ans. A resident individual, availing deduction in respect of any expenditure incurred towards payment of rent for any furnished or unfurnished accommodation, who does not receive house rent allowance (HRA) and does not own any residential property at the location of employment or residence, should file this form.

3. What is the Due Date to file Form 31?

Ans. Form 31 is required to be filed along with the Return of Income. Hence, the due date for filing return of income for individuals will be the due date to file this form.

4. Why is Form 31 important?

Ans. The deduction on rental income, subject to maximum of Rs. 60,000 in a financial year, is allowed based on details filed in Form 31.