

## **Form 39 – Frequently Asked Questions**

### **Form for claiming relief under section 157(1) of the Act in case of receipt of additional salary, or gratuity or Retrenchment Compensation or commutation of pension**

<b>Name of form as per I.T. Rules, 1962</b>	<b>Form 10E</b>	<b>Name of form as per I.T. Rules, 2026</b>	<b>39</b>
<b>Corresponding section of I.T. Act, 1961</b>	<b>157(1)</b>	<b>Corresponding section of I.T. Act, 2025</b>	<b>157(1)</b>
<b>Corresponding Rule of I.T. Rules, 1962</b>	<b>21AA</b>	<b>Corresponding Rule of I.T. Rules, 2026</b>	<b>73</b>

#### **1: What is Form 39 ?**

**Ans:** Form 39 is used by a taxpayer to claim relief under [Section 157\(1\) of the ITA 2025](#), in cases of receipt of additional salary (arrears or advance), family pension, gratuity, Retrenchment compensation, commutation of pension, etc. The form enables the taxpayer to compute and claim relief to neutralize the higher tax burden that may arise on inclusion of such receipts in the total income of the current year.

In order to claim such relief on TDS by the employer, a Government Servant, or an employee in a company, co-operative society, local authority, university, institution, association or body, may furnish the particulars specified in Form No. 39 to the person responsible for making payments after deducting tax, as referred to in section 392 of the ITA 2025.

#### **2: Who should file Form 39?**

**Ans:** Any individual taxpayer, being an employee, who has received: -

- **Additional salary or additional family pension (arrears or advance)**
- **Gratuity for past services**
- **Retrenchment compensation**
- **Commutation of pension,**

and wishes to claim relief under section 157(1) of ITA 2025, is required to file **Form 39**.

**3: Where and how the Form 39 is required to be filed?**

**Ans:** The Form 39 shall be filed on e-filing portal. The form shall be furnished electronically either under digital signature or through electronic verification code verified by the employee.

**4: What is the time limit for filing Form 39?**

**Ans:** The time limit for filing Form 39 has **not been prescribed** in the Income-tax Act, 2025, or in the Rules made thereunder. However, it is advisable to file the form at least **three months prior** to claiming relief in the return of income. In order to claim relief on TDS by the employer, the particulars specified in Form No. 39 may be furnished well before the end of the relevant Tax Year, so as to enable the person responsible for deducting tax to take the admissible relief into account, while making the TDS.

**5: What documents are required to file Form 39?**

**Ans:** Following documents may be required for filing Form 39:

- a. Break-up of receipts for which relief is being claimed (additional salary, gratuity, etc.)
- b. TDS Certificate in Form 130, Annual Information Statement in Form 168, computation of income and tax liability for the relevant Tax year (*the year of receipt*)
- c. TDS Certificate in Form 130 or Form 16, Annual Information Statement in Form 168 or Form 26AS, ITRs and computation of income and tax liability for the earlier Tax years to which the amount relates
- d. Proof of lump-sum receipts, such as employer's letters, pension orders, retrenchment orders, etc.

**6. Is Form 39 mandatory?**

**Ans:** It is mandatory to file Form 39, if the individual is claiming relief under section 157(1) of the Act.

**7: Can I edit Form 39 after submission?**

**Ans:** No. Once Form 39 is submitted after verification, and acknowledgment is generated, it **cannot be edited**. Please ensure that all the details are correct before submission.

**8: Do I need to attach any document with the Form 39?**

**Ans:** No documents are required to be attached with the form.

**9: While filling Part A, can I leave any field blank?**

**Ans:** No.

**10: What if the individual does not have a PAN?**

**Ans:** Form 39 cannot be submitted without a valid PAN of the individual.

**11: Can Form 39 be filed offline?**

**Ans:** No. Form 39 can only be submitted **online** through the Income Tax e-Filing portal.

**12: Can I claim relief for different receipts received during the year in a single form?**

**Ans:** Yes, separate sections are there in the form for claiming relief in case of receipt of additional salary, gratuity, retrenchment compensation, etc. The individual can fill in the relevant details in the respective sections to claim relief.