

## Form No. 47 – Frequently Asked Questions

Certificate of an accountant under section 166(9) of the Income-tax Act, 2025

<b>Name of form as per I.T. Rules, 1962</b>	NA	<b>Name of form as per I.T. Rules, 2026</b>	47
<b>Corresponding section of I.T. Act, 1961</b>	92CA(3B)	<b>Corresponding section of I.T. Act, 2025</b>	166(9)
<b>Corresponding Rule of I.T. Rules, 1962</b>	NA	<b>Corresponding Rule of I.T. Rules, 2026</b>	82

### 1: What is Form No. 47?

**Ans:** It is a certificate from an accountant that the international transactions or the specified domestic transactions fulfil the conditions prescribed in rule 82(5).

### 2: What is the time limit for filing Form No. 47?

**Ans:** Form No. 47 shall be furnished along with Form No. 46 i.e., within the period, beginning from the end of the third tax year and ending on the 30th day of June succeeding the third tax year.

### 3: Can Form No. 47 be filed offline?

**Ans:** No. Form No. 47 can only be submitted **online** through the Income Tax e-Filing portal.

### 4: What documents are required to file with Form No. 47?

**Ans:** No documents are required to be filed with Form No. 47.