

Form 50 – Frequently Asked Questions

Form of application under section 168 of the Income-tax Act, 2025

Name of form as per I.T. Rules, 1962	Form 50	Name of form as per I.T. Rules, 2026	50
Corresponding section of I.T. Act, 1961	92CC	Corresponding section of I.T. Act, 2025	168
Corresponding Rule of I.T. Rules, 1962	10H	Corresponding Rule of I.T. Rules, 2026	105

What is Form 50 ?

Ans: Form 50 is an income tax form used to apply for a pre-filing meeting with regards to an Advance Pricing Agreement (APA). An APA is an agreement between a taxpayer and the tax authority to determine the transfer pricing methodology for transactions between associated enterprises in advance.

2: Who should file Form 50?

Ans: Any taxpayer who wishes to enter into an Advance Pricing Agreement with the Indian tax authorities should file Form 50 to request a pre-filing meeting. This meeting is an opportunity for the taxpayer to present their proposed transfer pricing methodology and discuss it with the tax authorities before formally applying for the APA.

3: Is Form 50 mandatory?

Ans: Form 50 is optional. It is filed only if the taxpayer intends to apply for an Advanced Pricing Agreement.

4: What is the time limit for filing Form 50?

Ans: There is no time limit for filing Form 50. It can be filed as and when required to be filed by Applicant, before undertaking the international transaction.

5: How many times can Form 50 be filed in a year?

Ans: Form 50 can be filed once in a year.

6: What documents are required to file Form 50?

Ans: No specific documents are required for filing Form 50.

7: Can I edit Form 50 after submission?

Ans: No. Once Form 50 is submitted and acknowledgment is generated, it **cannot be edited**. Ensure all details are correct before submission.

8: Can I file Form 50 anonymously?

Ans: Yes, Form 50 can be filed anonymously. In case the pre-filing meeting is requested on an anonymous basis, no names of the applicant or associated enterprises are to be given. In such cases, details of the authorised representatives of the applicant namely: name, address and contact details (phone number and e-mail id) will be mandatory.

9: Can Form 50 be filed offline?

Ans: No. Form 50 can only be submitted **online** through the Income Tax e-Filing portal.

10: Why is Form 50 important?

Ans: Any taxpayer who wishes to enter into an Advance Pricing Agreement with the Indian tax authorities should file Form 50 to request a pre-filing meeting. This meeting is an opportunity for the taxpayer to present their proposed transfer pricing methodology and discuss it with the tax authorities before formally applying for the APA.