

Form 51 – 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 3CED & 3CEDA	Name of Form as per I.T. Rules, 2026	51
Corresponding section of I.T. Act, 1961	92CC	Corresponding section of I.T. Act, 2025	168
Corresponding Rule of I.T. Rules, 1962	10-I	Corresponding Rule of I.T. Rules, 2026	106

What is Form 51?

Ans: Form 51 of the Income Tax Act, 1961, is the application form for an Advance Pricing Agreement (APA). An APA is an agreement between a taxpayer and the Central Board of Direct Taxes (CBDT) to determine the transfer price or the manner of determining the transfer price for international transactions (and specified domestic transactions) for a specified period. This form also combines the erstwhile Form 51 (to apply for an Advance Pricing Agreement) and Form 51A (to apply for Rollback of an Advance Pricing Agreement).

2: Who should file Form 51?

Ans: Any person who has entered into or is contemplating entering into international transactions with an associated enterprise can apply for an APA by filing Form 51. Eligible applicants seeking rollback can also file Form 51.

3: Is Form 51 mandatory?

Ans: Form 51 is mandatory for those wanting to apply for APA. It is to be filed by any person who wants to apply for an APA, having entered into or is contemplating entering into international transactions with an associated enterprise.

4: What is the time limit for filing Form 51?

Ans: Form 51 must be filed before the start of the first tax year for which the APA is sought in respect of transactions which are of a continuing nature from dealings that are already occurring; or before undertaking the transaction in respect of remaining transactions and is applicable for a duration, typically of five tax years ahead in case of forward-looking APAs, and four tax years back in case of rollback, for a total of nine tax years.

5: How many times can Form 51 be filed in a year?

Ans: Once Form 3CED is submitted and acknowledgment is generated, it can only be revised for removal for defect, if deficiency letter has been served as Rule 108 as per the prescribed time provided in relevant Rule. However, adequate care may be taken to ensure all details are correctly filed before submission of the Form. However, amendments to the application can be submitted as per procedure laid down in Rule 112.

6: What documents are required to file Form 51?

Ans: Documents required are specifically mentioned in the Form and include (but are not limited to):

- Financial Statements for the covered years of the APA Application
- Inter-company agreements relevant to the Application

7: Can I edit Form 51 after submission?

Ans: No. Once Form 51 is submitted and acknowledgment is generated, it **cannot be edited**. Ensure all details are correct before submission.

8: Do I need to attach proof of payment?

Ans: Yes. Proof of payment of application (challans/BSR codes) is mandatory for validation and processing.

9: What if I do not have a PAN?

Ans: Form 51 cannot be submitted without a valid PAN.

10: Can Form 51 be filed offline?

Ans: No. Form 51 can only be submitted **online** through the Income Tax e-Filing portal.

11: Why is Form 51 important?

Ans: Any person who has entered into or is contemplating entering into international transactions with an associated enterprise can apply for an Advanced Pricing Agreement (APA) by filing Form 51. Eligible applicants seeking rollback can also file Form 51.

12. What changes have been incorporated in the Form?

Ans: • The new form 51 combines the erstwhile Form 3CED(to apply for an Advance Pricing Agreement) and Form 3CEDA (to apply for Rollback of an Advance Pricing Agreement). This has been done in view of the similarities of the two forms and shall lead to reduction in compliance burden and avoiding duplication of Forms

- A number of queries which raised in the earlier version of the Form along with additional documentary requirements have been omitted with the aim of lowering compliance burden. Further, details have been asked for in easy-to-fill tabular form to the extent possible.