

# Form 53 – Frequently Asked Questions

## Form of application under section 170 of the Income-tax Act, 2025

<b>Name of form as per I.T. Rules, 1962</b>	<b>3CEEA</b>	<b>Name of form as per I.T. Rules, 2026</b>	<b>53</b>
<b>Corresponding section of I.T. Act, 1961</b>	<b>92CE</b>	<b>Corresponding section of I.T. Act, 2025</b>	<b>170</b>
<b>Corresponding Rule of I.T. Rules, 1962</b>	<b>10RB</b>	<b>Corresponding Rule of I.T. Rules, 2026</b>	<b>118</b>

### 1. What is Form 53 ?

**Ans:** Taxpayers impacted due to secondary adjustments/APA related adjustments for past year(s), can make an application under Form 53 to recompute the book profits and, consequently, MAT liability. Form 53 is filed under Rule 118 of the Income-tax Rules, 2026, and is verified by the person authorised to verify the taxpayer's return of income.

### 2: Who should file Form 53?

**Ans:** Any taxpayer who is subject to the minimum alternate tax (MAT) payable in a year in which transfer pricing (TP) adjustments are made for past years (i.e., additional income is included in the books of account) following the conclusion of an Advance Pricing Agreement (APA) or a secondary adjustment can file Form 53, subject to satisfying conditions.

### 3: Is Form 53 mandatory?

**Ans:** Form 53 is mandatory. It is required to be filed by Applicant, in a Financial Year (FY) when there is an increase in book profit of the FY due to the income of past year(s) included in the book profit on account of an Advance Pricing Agreement (APA) entered by the taxpayer or secondary adjustment required under the Act.

### 4: What is the time limit for filing Form 53?

**Ans:** The form must be furnished on or before the due date for furnishing the return of income as specified in Section 263 of the Income tax Act, 2025.

**5: How many times can Form 53 be filed in a year?**

**Ans:** Form 53 can be filed once in a year.

**6: What documents are required to file Form 53?**

**Ans:** No specific documents are required for filing Form 53.

**7: Can I edit Form 53 after submission?**

**Ans:** No. Once Form 53 is submitted and acknowledgment is generated, it **cannot be edited**. Ensure all details are correct before submission.

**8: What if I do not have a PAN?**

**Ans:** Form 53 cannot be submitted without a valid PAN.

**9: Why is Form 53 important?**

**Ans:** Taxpayers were facing hardships due to incremental minimum alternate tax (MAT) arising from incremental income required to be recorded pursuant to Advance Pricing Agreement (APA), or due to a secondary adjustment. Relief was granted vide the Finance Act, 2021, wherein impacted taxpayers could file a prescribed form to recompute the book profits and, consequently, MAT liability. The Central Board of Direct Taxes (CBDT) notified Rule 10RB( Now Rule 118) in the Income-tax Rules, 1962, governing the computation mechanism for aforementioned relief and prescribed Form No.3CEEA (Now Form 53), which is required to be filed by the taxpayer to claim such relief.