

Form No. 55 – Frequently Asked Questions

Form of application under section 159 of the Income-tax Act, 2025

| Name of form as per I.T. Rules, 1962 | Form No. 34F | Name of form as per I.T. Rules, 2026 | Form No. 55 |
|---|--------------|---|-------------|
| Corresponding section of I.T. Act, 1961 | 90/90A | Corresponding section of I.T. Act, 2025 | 159 |
| Corresponding Rule of I.T. Rules, 1962 | 44G | Corresponding Rule of I.T. Rules, 2026 | 121 |

1. What is Form No. 55?

Ans. Form No. 55 is an application made by a resident assessee in India to the Competent Authority of India, on being aggrieved by the action or order of the tax authorities of a foreign country or specified territory that, in their view, is not in accordance with the Double Taxation Avoidance Agreement (DTAA) entered into by India with that country or territory.

2. Who should file Form No. 55?

Ans. Form No. 55 can be filed by any resident assessee in India who:

- i. Believes that taxation imposed by the tax authorities of another country or specified territory on their income is not in accordance with the DTAA, resulting in double taxation or discriminatory treatment.
- ii. Seeks resolution through the Competent Authority of India under the MAP provisions contained in the relevant DTAA article (generally Article 25 or 27).
- iii. Has faced or anticipates an adjustment by foreign tax authorities impacting income that is also taxable in India.

3. Who is the "Competent Authority of India" for the purpose of Form No. 55?

Ans. The Joint Secretary (Foreign Tax & Tax Research – FT&TR Division) of the Central Board of Direct Taxes (CBDT), Ministry of Finance is the Competent Authority.

4. What is the time limit for filing Form No. 55?

Ans. The time limit is specified in the relevant DTAA, which is typically within 3 years from the first notification of the disputed action.

5. How many times can Form No. 55 be filed in a year?

Ans. It is an event-based form and is to be filed as and when an assessee is aggrieved by an action or order of foreign tax authorities that is contrary to the DTAA.

6. What documents are required to file Form No. 55?

Ans. Required documents include:

- i. Copy of notice or order giving rise to action.
- ii. Detailed reasons why order/action of the Tax Authority of the Treaty Partner not in accordance with the agreement along with supporting documents
- iii. Details of remedy sought in the other country or specified territory along with supporting documents.
- iv. Any other document relevant to the transaction.

7. How can I file Form No. 55?

Ans: Form No. 55 can be filed through the following methods:

- Online Mode - through e-Filing portal
- Offline Mode – through Income Tax Department's Offline Utility Service. The "offline" process refers to preparing the data using the utility while not connected to the internet, and then uploading the generated file to the online portal for final submission

8. What are the prerequisites for online filing?

Ans. The applicant must be a registered user on the e-Filing portal with valid user ID, password, and an active PAN.

9. What is the "Offline Utility"?

Ans: The Offline Utility is a downloadable tool from the Income Tax e-Filing portal that allows users to prepare Form No. 55 data without an active internet connection.

10. How do I e-Verify form No. 55?

Ans: Form No. 55 can be e-verified through Digital Signature Certificate (DSC) or an Electronic Verification Code (EVC)- OTP-based for individuals and others. DSC is mandatory for companies and firms.

11. How do I know that the form has been successfully submitted?

Ans: Once successfully submitted and verified, an acknowledgement number and transaction ID is generated and the applicant receives a confirmation message via email and SMS.

12. Can the applicant withdraw Form No. 55 after filing?

Ans. No.

13. What is the benefit of filing Form No. 55?

Ans. By filing Form No. 55, individuals or entities can claim the benefits or relief from double taxation as per the tax treaty agreement between India and their country of residence. This can help in avoiding double taxation on the same income.

14. What is the outcome of Form No. 55?

Ans. Upon filing, the Competent Authority in India examines the case in consultation with the foreign tax authority concerned under the MAP provisions of the DTAA.

- i. If both authorities agree, the resolution reached is communicated to the applicant and the Assessing Officer.
- ii. The Assessing Officer then gives effect to the MAP outcome, providing the necessary tax relief.
- iii. If the matter is not resolved within the DTAA-prescribed period, the applicant may pursue domestic remedies or arbitration (if available under the treaty).

15. Why is Form No. 55 important?

Ans. Form No. 55 provides a formal channel to an Indian resident taxpayer, who is faced with double taxation or an action by a foreign tax authority which is contrary to the terms of a relevant DTAA, to seek resolution through Mutual Agreement Procedure (MAP).

16. What is Mutual Agreement Procedure?

Ans. Mutual Agreement Procedure (MAP) is an alternate mechanism to resolve issues of double taxation or disputes arising under international tax treaties, where one country's Competent Authority (tax authority) works with another country's Competent Authority. This process ensures relief from double taxation, elimination of inconsistent tax treatment, and promotes international tax certainty.