

Form 6 - Frequently Asked Questions (FAQs)

Form of Application under Section 44(6)/51(7) of the Income-tax Act, 2025

Name of Form as per I.T. Rules, 1962	3AE	Name of Form as per I.T. Rules, 2026	6
Corresponding section of I.T. Act, 1961	35D(4), 35E(6)	Corresponding section of I.T. Act, 2025	44(6), 51(7)
Corresponding Rule of I.T. Rules, 1962	6AB	Corresponding Rule of I.T. Rules, 2026	28

1. What is FORM 6?

Ans: Form 6 is an audit report required to be furnished by an eligible assessee claiming deductions under Section 44 (preliminary and project-related expenditure) or Section 51 (mineral prospecting and development expenditure) of the Income-tax Act, 2025. The Form is required to be certified by an accountant and submitted electronically.

2. What is the purpose of FORM 6?

Ans: The purpose of Form 6 is to:

- Certify qualifying expenditure eligible for deduction under Section 44 or Section 51
- Ensure audit-based verification of eligible expenditure
- Enable system-based validation of deductions claimed
- Improve accuracy, transparency, and revenue protection
- Provide a statutory audit trail for capital and mineral-related claims

3. Who is required to file FORM 6?

Ans: Any assessee other than a company or a co-operative society claiming deduction under:

- Section 44 — Preliminary / project-related expenditure, OR
- Section 51 — Mineral prospecting / development expenditure

must furnish Form 6, duly certified by an accountant.

4. Who is authorised to certify FORM 6?

Ans: Form 6 must be certified by an accountant as defined under Section 515(3)(b) of the Income-tax Act, 2025, i.e., a Chartered Accountant in practice (with some exceptions).

5. What is the due date for filing FORM 6?

Ans: Form 6 must be filed at least one month prior to the due date for furnishing the return of income for the relevant Tax Year under Section 263(1) of the Income-tax Act, 2025.

6. What is the frequency of filing FORM 6?

Ans: Form 6 is required to be filed once for first Tax Year in which a deduction under Section 44 or Section 51 is claimed.

7. What information is required in FORM 6?

Ans: Form 6 contains:

(a) Audit Report Section

- Examination of financial statements
- True and fair view declaration
- Accountant details, UDIN, and Firm Registration Number (FRN)

(b) Section A — Deduction under Section 44

- Business commencement details
- Project / unit extension details
- Qualifying expenditure (feasibility, project report, market survey, engineering services)
- Legal charges
- Project cost and eligible deduction computation

(c) Section B — Deduction under Section 51

- Mineral / group details
- Commercial production Tax Year
- Year-wise qualifying expenditure
- Audit date and expenditure amount

8. What documents are required for filing FORM 6?

Ans: • Audited financial statements

- Project / feasibility / engineering reports
- Bills and invoices for qualifying expenditure
- Asset and project cost records
- Mineral prospecting and development records (if applicable)
- Supporting working papers for audit verification

9. What is the process flow for filing FORM 6?

Ans:

- Assessee compiles financial statements and expenditure records
- Assessee appoints the Accountant on the e-Filing portal for Form 6.
- Accountant certifies the Form 6
- Accountant uploads Form 6 via their CA login.
- Assessee reviews the uploaded Form under the 'Pending Actions' worklist.
- Assessee accepts and verifies the Form using DSC/EVC to complete the filing.
- Electronic acknowledgement is generated upon successful verification by the Assessee.
- UDIN has to be generated and updated on the filing portal by the CA

10. Is UDIN mandatory in FORM 6?

Ans: Yes. Unique Document Identification Number (UDIN) is mandatory and must be generated by the certifying accountant and quoted in Form 6.

11. Is Digital Signature Certificate (DSC) required for filing FORM 6?

Ans: Yes. Form 6 must be verified and submitted using DSC of the authorised signatory / accountant.

12. Can FORM 6 be filed offline?

Ans: No. Form 6 can only be filed electronically through the Income-tax e-Filing Portal.

13. What happens if FORM 6 is not filed?

Ans: Failure to furnish Form 6 may result in:

- Disallowance of deduction under Section 44 / Section 51
- Additional scrutiny or verification
- Possible penal consequences under applicable provisions

14. How does FORM 6 improve compliance?

Ans: Form 6 strengthens compliance by:

- Introducing audit-backed verification
- Enhancing data accuracy and traceability
- Enabling system analytics and risk assessment
- Reducing incorrect or inflated deduction claims

15. Is FORM 5 linked with FORM 6?

Ans: Yes. Form 6 requires confirmation of whether Form 5 has been filed under Rule 27 if applicable.

16. What are key benefits of FORM 6?

- Ans:**
- Improved audit discipline
 - Better deduction governance
 - Stronger revenue safeguards
 - Alignment with digital and faceless compliance framework

Overall Summary

Ans: Form 6 represents audit-certified deduction reporting under the Income-tax Act, 2025, enhancing credibility, transparency, and data integrity, while ensuring a structured and technology-driven compliance process.