

Form 69 - Frequently Asked Questions

Form for filing statement of income of a Specified fund eligible for concessional taxation under section 210(2) of the Income-tax Act' 2025

Name of form as per I.T. Rules, 1962	Form 10-IH	Name of form as per I.T. Rules, 2026	69
Corresponding section of I.T. Act, 1961	Section 115AD (1A)	Corresponding section of I.T. Act, 2025	section 210(2)
Corresponding Rule of I.T. Rules, 1962	Rule 21AJ	Corresponding Rule of I.T. Rules, 2026	140

1: What is Form 69 ?

Ans: Form 69 is the prescribed form for filing statement of income of a specified fund which is eligible for taxation at concessional rates under section 210(2) of the Income-tax Act' 2025 ("*ITA 2025*"). Income of a specified fund (*i.e. a fund certified as Category III Alternate Investment Fund, Retail fund or Exchange Traded Fund*) which is attributable to units held by non-resident (*not being a permanent establishment of a non-resident in India*), as calculated in the manner prescribed in the Rue 140, is eligible for taxation at concessional rates, under these provisions. However, to claim the benefit of concessional taxation, the specified fund is required to file an annual statement of such income in this Form.

2: Who should file Form 69?

Ans: The specified fund is required to file this form to claim the benefit of concessional taxation in respect of income which is attributable to units held by a non-resident (*not being the permanent establishment of such non-resident in India*), under section 210(2) of the ITA 2025.

3. Who is required to verify the Form 69?

Ans. The Principal Officer/Managing Trustee of the specified fund, seeking to claim the benefit of concessional taxation under the aforesaid provisions, is required to verify the correctness of information provided in the Form, as also that provided in its Annexures. He is further required to

affirm that the eligibility conditions for claiming such benefit, as stipulated in Schedule VI [Note 1(g)(i)] of the ITA 2025 are satisfied by the specified fund.

4: Where and how the Form 69 is required to be filed?

Ans: The Form 69 shall be filed electronically on the e-filing portal of Income-tax Department. The form shall be duly verified, either under digital signature or through electronic verification code, by the Principal Officer/Managing Trustee of the specified fund.

5: What is the time limit for filing Form 69?

Ans: The statement of income of specified fund, which is eligible for the benefit of taxation at concessional rates under section 210(2) of ITA 2025, is required to be filed in Form 69 electronically on or before such “*due date*” for filing return of income prescribed under section 263(1)(c) of the ITA’ 2025, as may apply for the specified fund claiming the tax rate benefit. This time limit is specified in the relevant rule.

6: What documents are required to file Form 69?

Ans: The following documents may be required while filing Form 69, -

- A copy of Trust deed, or Memorandum of Association, or any other legal instrument evidencing the formation of the fund
- Certificate of registration issued by the IFSC
- Annual financial statements of the fund for the relevant tax year
- Statement of securities (held during the year and transactions executed) issued by the Broker/Custodian
- Details of Unit Holders with number of units held by them and their classification by residency status i.e. resident or non-resident

7. Is Form 69 mandatory?

Ans: Filing of a valid Form 69 within the specified time limit, is a mandatory condition for making an admissible claim of taxation at concessional rates by a specified fund, in respect of income which is attributable to units held by a non-resident (*not being the permanent establishment of such non-resident in India*), under section 210(2) of the ITA 2025.

8: Can I edit Form 69 after submission?

Ans: No. Once Form 69 is validly submitted, after verification by the Principal Officer/Managing Trustee of the specified fund, and acknowledgment is generated, it **cannot be edited**. Please ensure that all details are correct before final submission.

9: Do I need to attach any document with the Form 69?

Ans: The following documents are mandatory to be attached, as required in Part B of the Form 69, in the detailed format as given in the Form-

- **Annexure 1-** Details of income from securities as referred to in section 210(1) [*Table Sl. No. 1*]
- **Annexure 2-** Detail of capital gains arising on transfer of securities as referred to in section 210(1) [*Table Sl. No. 2 to 5*]
- Copy of registration certificate of the fund

10: While filling Part A and Part B, can I leave any field blank?

Ans:

- PAN of the Specified Fund is mandatory. Name and complete address thereof shall be pre-filled, which can be updated by the user. Status is pre-filled.
- An updated Email address and Mobile number would ensure faster communication and verification; therefore it is recommended to provide it.
- Details of registration of the specified fund are mandatory fields.
- Details of income eligible for concessional taxation in Part B are to be taken as per the relevant columns of Annexures 1 and 2.

11: What if the specified fund does not have a PAN?

Ans: Form 10-IH cannot be submitted without a valid PAN of the specified fund, as also a valid PAN of the Principal Officer/Managing Trustee verifying the Form.

12: Can Form 69 be filed offline?

Ans: No. Form 69 can only be submitted **online** through the Income Tax e-Filing portal.

13: Why is Form 69 important?

Ans: Filing of a valid statement of exempt income in Form 69 within the specified time limit is a mandatory compliance for claiming the benefit of taxation at concessional rates by the specified fund, in respect of income which is attributable to units held by a non-resident (*not being the permanent establishment of such non-resident in India*), under section 210(2) of the ITA 2025. However, the claim is further subject to fulfillment of various other eligibility conditions, as prescribed in the statute and relevant rules.