

Form 088 – Frequently Asked Questions

Form 088 – Application for Information under Section 258(2)(a) of Income Tax Act, 2025

Name of form as per I.T. Rules, 1962	Form 46	Name of form as per I.T. Rules, 2026	Form 088
Corresponding section of I.T. Act, 1961	138(1)(b)	Corresponding section of I.T. Act, 2025	258(2)(a)
Corresponding Rule of I.T. Rules, 1962	113	Corresponding Rule of I.T. Rules, 2026	155

Q1. What is Form 088 and when should it be used?

Ans: Form 088 is used to request specific information relating to a taxpayer under **Section 258(2)(a) of the Income-tax Act, 2025**. It is used by public authorities authorized by the law or the authorities authorized by the Central Government to request information necessary for statutory, regulatory, investigative, or administrative purposes.

Q2. Who is authorised to file Form 088?

Ans: Form 088 may be filed by:

- Regulatory or law-enforcement agencies.
- Government departments authorised under Rule 155.
- Any competent authority legally empowered by the Central Government to request taxpayer information or authorised under Rule 155 to seek information under Section 258(2)(a).

Private individuals, taxpayers themselves, or unauthorised entities **cannot** file Form 088.

Q3. Is Form 088 required to be filed online or manually?

Ans: Form 088 is **now required to be filed online** through the Income-tax Department's e-Filing portal. The form is to be submitted electronically by the authorised applicant.

Q4. Should a separate Form 088 be filed for each taxpayer or tax year?

Ans: Yes.

A separate Form 088 must be filed for each tax year and each taxpayer as clearly stated in the instructions attached to the form.

Q5. I need information for multiple years for the same taxpayer. Can I submit one consolidated Form 088?

Ans: No.

You must file **separate Form 088 applications for each tax year**, even for the same taxpayer.

Q6. Do I need to mandatorily provide Aadhaar number in Form 088?

Ans: For individuals, Aadhaar number is required **if available**, as provided in Part B of Form 088.

For assesseees other than individuals, Aadhaar is not applicable.

Q7. The address of the taxpayer is incomplete or partially known. Can I still file Form 088?

Ans: The applicant should provide the address details as completely as possible in accordance with Note 2 of Form 088.

Q8. Is providing the mobile number compulsory in Form 088?

Ans: Providing a mobile number is not mandatory. However, if available, it should be furnished, as it facilitates communication and verification by the Department.

Q9. While filling Part C, what level of detail should be provided under “Specific information sought”?

Ans: You should specify:

- The exact data required
- The tax year for which it is required
- Any internal reference number or case identifier

Avoid broad requests like “All details of taxpayer.” Such requests may be avoided.

Q10. What types of “Reasons for requisition” are acceptable?

Ans: Acceptable reasons include:

- Statutory investigations
- Regulatory compliance review
- Legal proceedings requiring taxpayer information
- Inter-departmental coordination based on law
- Intelligence or enforcement referrals

Vague reasons like “General inquiry” or “For record purposes” may be avoided.

Q11. Can I attach supporting documents to strengthen my request?

Ans: Yes.

Documents such as departmental letters, authorization orders, case references, or legal provisions may be attached to support the request.

Q12. What documents may be uploaded along with Form 088?

Ans:

The applicant may upload supporting documents such as authorisation orders, official correspondence, internal approvals, or legal references, if any, to substantiate the request. Physical documents, office seal, or stamp are not required in online filing.

Q13. Is digital signature (DSC) required for Form 088?

Ans: Form 088 is filed online through the e-Filing portal and is authenticated through electronic verification by the authorised applicant. Digital Signature Certificate (DSC) is not mandatory unless specifically notified. Physical signature is not required once the form is submitted electronically.

Q14. Will the Income-tax Department reject Form 088?

Ans: Yes, Form 088 can be rejected if:

- The applicant is not authorised
- PAN or identity of taxpayer is mismatched or incorrect
- Information sought is too broad or not legally justified
- The request falls outside Section 258(2)(a)
- Mandatory fields are incomplete

However, the reason for rejection will be communicated.

Q15. How will the information requested through Form 088 be shared?

Ans: The information or decision on disclosure is communicated by the jurisdictional Income-tax authority through official correspondence, which may be issued electronically through the e-filing portal or through other official modes, as applicable.

Q16. My Form 088 submission was returned stating “Incomplete taxpayer details.” What does this mean?

Ans: It means mandatory fields like PAN, taxpayer name, Tax Year, or address were incomplete or inconsistent.

You should verify the entries and resubmit.

Q17. What is the importance of the applicant’s designation and details?

Ans: These details help the Department confirm:

- Statutory competence
- Validity of authority
- Identity of the requester
- Eligibility under Section 258(2)(a)

Missing or incorrect details can lead to rejection.

Q18. Can a private consultant or CA file Form 088 on behalf of a department or authority?

Ans: No.

Form 088 can only be filed by the **competent authority itself**.

Q19. How long does it take to receive information after filing Form 088?

Ans: There is no statutory time limit, but normally:

- Basic requests are processed in 15–30 days
- Complex or inter-jurisdictional requests take longer

Q20. What will be the outcome of submission of Form 088 to the jurisdictional Income Tax Authority?

Ans:

You will receive either:

1. The requested information (partially or fully), or
2. A written order giving reasons for non-disclosure, such as:
 - Legal restrictions
 - Inadequate justification
 - Jurisdictional issues
 - Confidentiality constraints

Q21. What are the common mistakes to avoid while preparing Form 088?

Ans:

- Leaving mandatory fields blank
- Requesting overly broad or vague information
- Submitting without proper authorization
- Using personal contact details instead of official ones
- Not specifying the tax year clearly

Q22. Is there a fee for filing Form 088?

Ans: No.

Form 088 is a statutory request and does not require any fee.

Q23. Can Form 088 be used to request taxpayer records for academic or research purposes?

Ans: No.

Form 088 can only be used for statutory and legally authorised purposes.

Q24. How are annexures and supporting documents to be submitted with online Form 088?

Ans:

In online Form 088:

- Details under “**Specific information sought**” and “**Reason for seeking information**” are to be entered in the prescribed text fields.
- Where the space is insufficient, **annexures can be uploaded electronically** in the form, as permitted in Part C and Note 4 of Form 088.

- Supporting documents such as **authorisation orders, official correspondence, or legal references** may also be uploaded online.

No physical submission of documents is required.

Q25. Are any details pre-filled in online Form 088?

Ans:

Yes, **certain information is pre-filled by the system** to the extent available on the e-Filing portal, such as:

- Applicant's name and designation (where mapped),
- Official contact details.

The applicant must verify the pre-filled data before submission.

Q26. Will the e-Filing system allow submission of Form 088 for multiple assessees or tax years in one form?

Ans:

No. The online system enforces the requirement that:

- **One Form 088 can be filed only for one assessee and one tax year.**
Separate online applications must be filed for each assessee and for each tax year, in line with Note 6 of Form 088.

Q27. How will the applicant know whether Form 088 filed by him/her has been accepted by the Department?

Ans:

After online submission of Form 088, an **acknowledgement number** is generated on the e-Filing portal. The applicant can track the **status of the form (Submitted / Under Processing / Accepted / Returned / Rejected)** by logging into the e-Filing account and navigating to *e-File* → *Income Tax Forms* → *View Filed Forms*.

Any **communication regarding acceptance, return for defects, or rejection**, along with reasons wherever applicable, will be **electronically communicated through the e-Filing portal** and sent to the **registered email ID and mobile number** of the applicant.