

# Form 090 – Frequently Asked Questions

## Form 090 – Form for intimating non availability of information under section 258(2)(a) of, Income Tax Act, 2025

Name of form as per I.T. Rules, 1962	Form 090	Name of form as per I.T. Rules, 2026	FN090
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	RN 155

### 1: What is Form 090?

Ans: Form 090 is used by the Income Tax Department to **intimate the applicant** that the information requested under **section 258(2)(a) of the Income-tax Act, 2025** is **not available** for the specified tax year.

### 2: Who is required to furnish Form 090?

Ans: Form 090 is furnished **only by the designated Income-tax authority** after reviewing an application received under section 258(2)(a). It is **not filed by taxpayers or public authorities**.

### 3: When should Form 090 be issued? Is there any due date?

Ans:

- Form 090 is **event-based**.
- It is issued **whenever**, after verification of records, the authority concludes that the requested information is not available.
- There is **no fixed periodicity** and **no statutory due date**.

#### **4: Why is Form 090 issued?**

Ans:

Form 090 is issued when the requested information does not exist in departmental records.

#### **5: Can Form 090 be filed online on the e-Filing portal?**

Ans: Form 090 is furnished online. The designated Income-tax authority issues the intimation electronically. The form contains fields for signature and designation of the issuing authority, as reflected in the system-generated form.

#### **6: Can Form 090 be issued for multiple tax years in a single form?**

Ans: No. Form 090 needs to be issued **separately for each tax year**.

#### **7: What information is required to be filled in Form 090?**

Ans: Form 090 contains:

- Name and office of the issuing authority
- DIN and date
- Recipient name and address
- Reference to the application date under section 258(2)(a)
- Name of the assessee
- Relevant tax year
- Statement confirming non-availability of information or that no assessment has been made
- Signature, name, and designation of the issuing authority

#### **8: Should the tax year be mentioned in the form?**

Ans: Yes. Mentioning the **exact tax year** is mandatory to avoid ambiguity.

#### **9: Who should sign Form 090?**

Ans: The form must be signed by the **designated Income-tax authority** issuing the intimation.

#### **10: Which are the Forms that will be used to communicate partially available information and to communicate the non-availability of partially unavailable information?**

Ans: Where information is **available and legally shareable**, Form 089 is used to furnish such information. Where information is **not available** for the relevant tax year, Form 090 is issued to intimate such non-availability.

### **12: Does Form 090 reject the application?**

Ans: No. Form 090 does not reject or refuse the application. It merely intimates that the requested information is not available in departmental records or that no assessment has been made for the specified tax year. Form 091 is used by the department to reject the application.

### **13: What does the issuance of Form 090 mean for the applicant?**

Ans: Issuance of Form 090 means that:

- The requested information is **not available** in the records of the Income-tax Department, or
- **No assessment has been made** for the specified tax year in respect of the assessee.

It does not amount to rejection of the application but only communicates the factual position.

### **14. Are any details pre-filled in online Form 090?**

**Ans:**

Yes. As per **Note 2 of Form 090**, certain information is **pre-filled by the system** to the extent available, such as:

- Details of the applicant,
- Reference to the Form 088 application,
- Name of the assessee and tax year.

The issuing authority should verify the pre-filled details before submission.