

# Form 091- Frequently Asked Questions

## Form for Refusal to supply information under section 258(2)(a) of the Income tax Act, 2025

Name of form as per I.T. Rules, 1962	Form 49	Name of form as per I.T. Rules, 2026	FN 091
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 091?

Ans: Form 091 is issued by the Income Tax Department to **refuse furnishing information** requested under **section 258(2)(a)** of the Income-tax Act, 2025, when the authority is **not satisfied that it is in public interest** to provide the information sought.

### 2: Who is required to furnish Form 091?

Ans: Form 091 is furnished **only by the designated Income-tax authority**.

### 3: When is Form 091 issued? Is there any due date?

Ans:

- It is **event-based**.
- It is issued **only when an application for information is received and disclosure is refused**.
- There is **no specific due date**.

### 4: Why is Form 091 issued?

Ans: Form 091 is issued when the designated Income-tax authority is **not satisfied that it is in the public interest** to furnish the information requested under section 258(2)(a).

### 5: Can Form 091 be issued for multiple tax years in one form?

Ans:

No. Form 091 is issued **separately for each tax year** mentioned in an application.

## **6: Can the authority partially refuse and partially accept a request using Form 091?**

Ans: No. Form 091 is used only where the authority **declines to furnish the information requested** on grounds of public interest. Where information is **partly available and legally shareable**, such information is furnished through **Form 089**.

## **7: What details are required to be filled in Form 091?**

Ans: Form 091 contains:

- Office details and date
- DIN
- Recipient details
- Reference to the application under section 258(2)(a)
- Name of the assessee
- Relevant tax year
- Statement recording refusal to furnish information on grounds of public interest
- Signature, name, and designation of the issuing authority

## **8: Who should sign Form 091?**

Ans: The form must be signed by the **designated Income-tax authority** responsible for reviewing the information request.

## **9: Is an official seal required?**

Ans: No. Form 091 does not require an official seal. The form is authenticated through the **signature, name, and designation** of the designated Income-tax authority as generated through the Department's electronic system.

## **11: Can the applicant submit another request after receiving Form 091?**

Ans: Yes. A fresh request can be made if circumstances change or new information is sought.

## **12: What does the issuance of Form 091 imply for the applicant?**

Ans: It confirms that:

- The request for information has been reviewed, and
- Disclosure has been refused on grounds of **public interest**.