

FORM NO. 154
[See rule 228]

Form of undertaking to be furnished under section 420(1)

To

.....

[Designation of Prescribed Authority]

In consideration of a no objection certificate to be issued under the provisions of **section 420(1)**, I hereby undertake to pay to the Government of India the taxes which are or may become payable under **the Act or the Wealth-tax Act, 1957 (27 of 1957) or the Gift-tax Act, 1958 (18 of 1958) (as it existed prior to its repeal) or the Income-tax Act, 1961 (43 of 1961) (as it existed prior to its repeal) or the Expenditure-tax Act, 1987 (35 of 1987) or the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015 (22 of 2015)** in respect of the income earned during the period of employment under me, income received from me by the person whose details are in Part B.

Part A: Details of the Employer

1.	Name	<i>(Refer Note 1)</i>	
2.	Permanent Account Number		
3.	Address	<i>(Refer Note 2)</i>	
4.	Contact details		
	Mobile Number	Country Code	Number
	Email ID		

Part B: Information of the Person Leaving India

5.	Name	<i>(Refer Note 1)</i>	
6.	Name of *Father/Husband	<i>(Refer Note 1)</i>	
7.	Permanent Account Number (if available)		
8.	Passport Number/Emergency Certificate Number details		
	(i) Passport /Emergency certificate number		
	(ii) Date of Issue	dd/mm/yyyy	
	(iii) Country where issued		
	(iv) Place where issued		
9.	Contact Details		
	(i) Mobile Number	Country Code	Number
	(ii) Email ID		

2. I further undertake that any amount certified by the Assessing Officer having jurisdiction in the case of the person referred in Part-B as due and payable by him under all or any of the aforesaid enactments or other enactment(s) shall be accepted by me as conclusive evidence of the said amount being due and payable as aforesaid, and no such amount shall, in any case and under any circumstances, be disputed.
3. Further, I hereby undertake and declare that this undertaking shall not be determined or otherwise affected by any death/dissolution or liquidation, but shall remain in full force and effect against me and my estate/assets until such amount of tax as is or may become due and payable hereunder is paid in full.
4. I further undertake that without prejudice to any other remedies open to the Central Government for recovering any tax which is or may become due and payable under this undertaking, the Central Government will be entitled to recover the said tax from me, in accordance with rule 225 to Income-tax Rules, 2026 or any modification thereof from time to time, and it shall not be necessary for the Central Government to initiate and/or exhaust any legal proceedings against the assessee(s) for the recovery of any tax as is aforementioned before suing me for the recovery of the same.

***Delete whichever is not applicable**

Place:

Date:

(Signature)

Name: _____

Designation: _____

Employer referred to in **section 420(1)(i)**

or

Any other person referred to in **section 420(1)(ii)**

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, the name shall be provided in full.
2. The address shall contain (i) Country/Region, (ii) Flat/Door/Building, (iii) Road/Street/Block/Sector, (iv) PIN/ZIP Code, (v) Post Office, (vi) Area/locality, (vii) District, and (viii) State.
3. Some of the Information in the form would be pre-filled to the extent possible.