

Electronic Form 10F by Non – Resident not having a PAN in India

Furnishing of Form 10F has been made electronic by DGIT (Systems) w.e.f. July 16, 2022 vide Notification No. 03 2022. However, in consideration of the practical challenges faced, “non- resident taxpayers who are not having PAN and not required to have PAN as per relevant provisions of the Income-tax Act, 1961” were exempted from mandatory electronic filing of Form 10F till March 31, 2023. The relaxation was further extended till September 30, 2023.

The relaxation period has now expired, but CBDT has not granted any further extension.

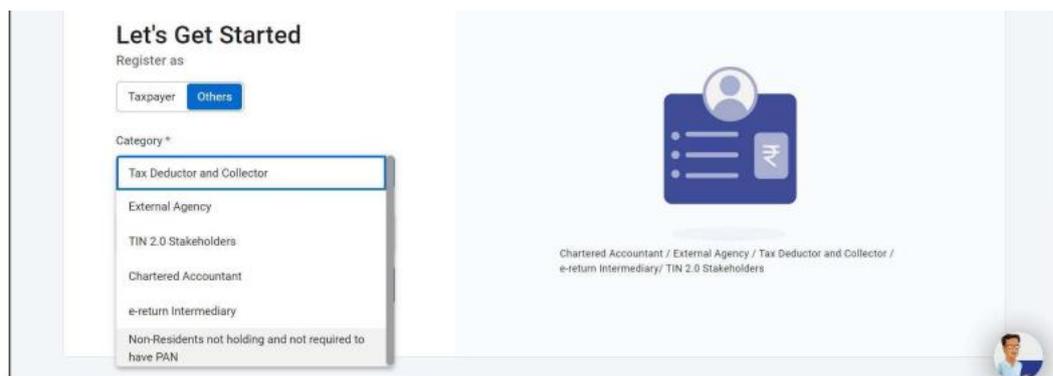
Recently income-tax e-portal has enabled registration of account by “Non-Residents not holding and not required to have PAN”.

Procedure for Registration:

1. Go to <https://www.incometax.gov.in/iec/foportal/>
2. Click on “Register” option appearing on top right-hand side corner



3. Select “Others” and then select “Non-Residents not holding and not required to have PAN” under Category



4. Certain “Basic Details” have to be filled, as appearing in the screenshot below.

Basic Details | Key Person Details | Contact Details | Attachments

Category of Taxpayer *
 Individual Other than Individual

Full Name *

Date of Incorporation *

Tax Identification Number * ⓘ | Country of Residence *
 |

Please Note
 Taxpayers who have already registered on the portal once and have login credentials are not required to register themselves again. The Tax Identification Number (TIN) and Tax Residency certificate (TRC) can be updated by the taxpayer through their My Profile post login to e-filing portal.

< Back | Continue >

5. Then “Key Person Details” have to be provided.

Please provide required details for each section. * Indicates mandatory fields

Basic Details | **Key Person Details** | Contact Details | Attachments

Full Name of key person * | Date of Birth *
 |

Tax Identification Number of key person * | Designation *
 |

< Back | Continue >

6. Next step is to provide contact details. Primary mobile number and e-mail address will have to be verified through OTP. The Secondary mobile number and e-mail address have to be of the Key Person

Basic Details | Key Person Details | **Contact Details** | Attachments

Primary Mobile Number * | Primary Mobile Number Belongs to *
 |

Primary Email ID * ⓘ | Primary E-Mail ID belongs to *
 |

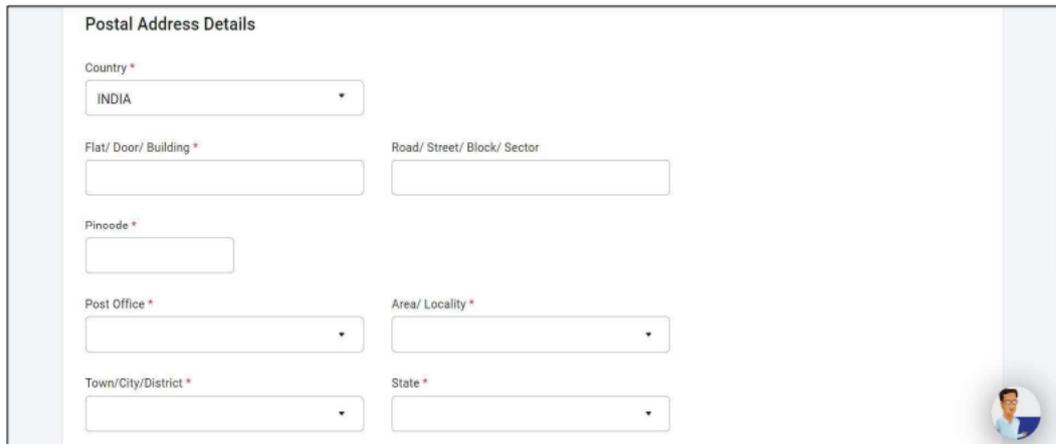
Secondary Mobile Number * | Secondary Mobile Number belongs to
 | **Key Person**

Secondary Email ID * | Secondary Email ID belongs to
 | **Key Person**

Please Note
 On click of “Continue” different OTPs will be sent on Primary Mobile Number and Email id for verification.

Postal Address Details

< Back | Continue >



Postal Address Details

Country *
INDIA

Flat/ Door/ Building *
Road/ Street/ Block/ Sector

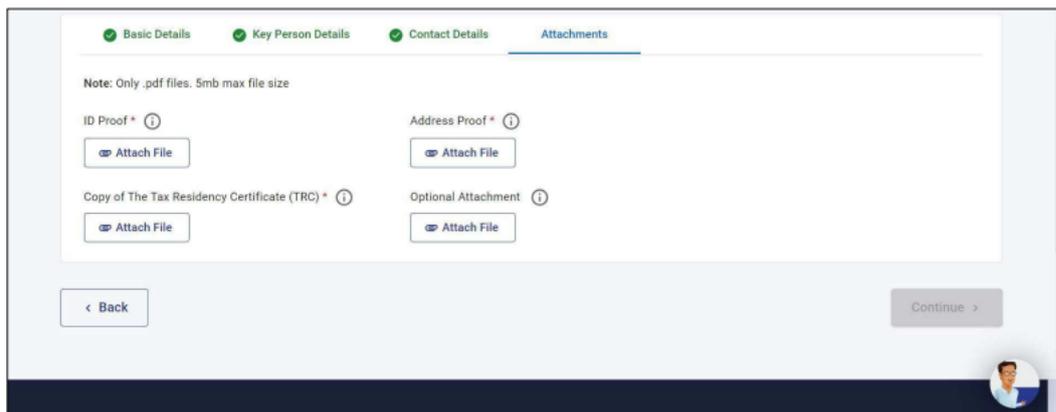
Pincode *

Post Office *
Area/ Locality *

Town/City/District *
State *



7. Thereafter, certain documents have to be attached like TRC, address proof, identification proof and other optional attachments.



Basic Details Key Person Details Contact Details Attachments

Note: Only .pdf files. 5mb max file size

ID Proof * 
Attach File

Address Proof * 
Attach File

Copy of The Tax Residency Certificate (TRC) * 
Attach File

Optional Attachment 
Attach File

< Back Continue >



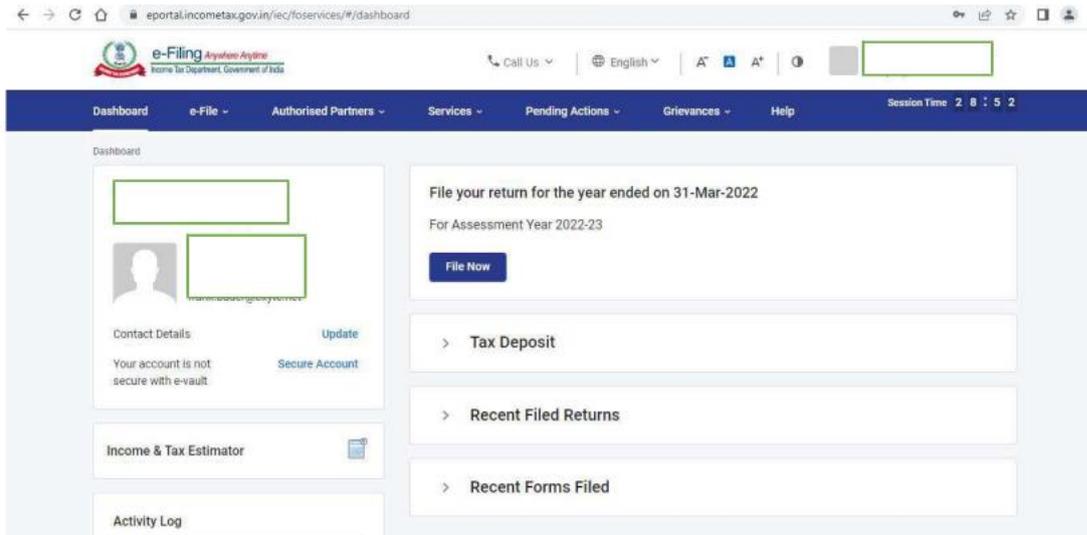
8. Final step is to secure account with password and personalised message.

Electronic Form 10F by Non – Resident having a PAN in India

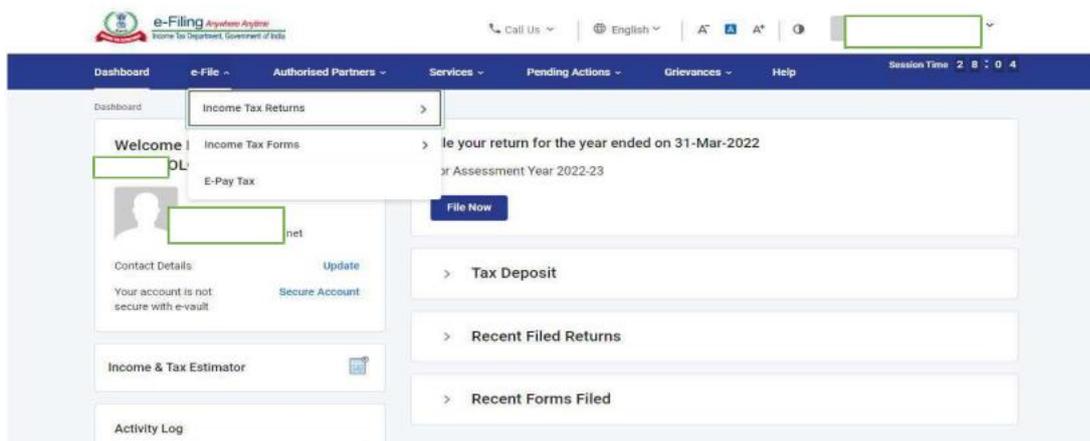
Furnishing of Form 10F has been made electronic by DGIT(Systems) w.e.f. July 16, 2022 vide Notification No. 03 2022.

Steps to file application for Form 10F online on Income Tax Portal Step

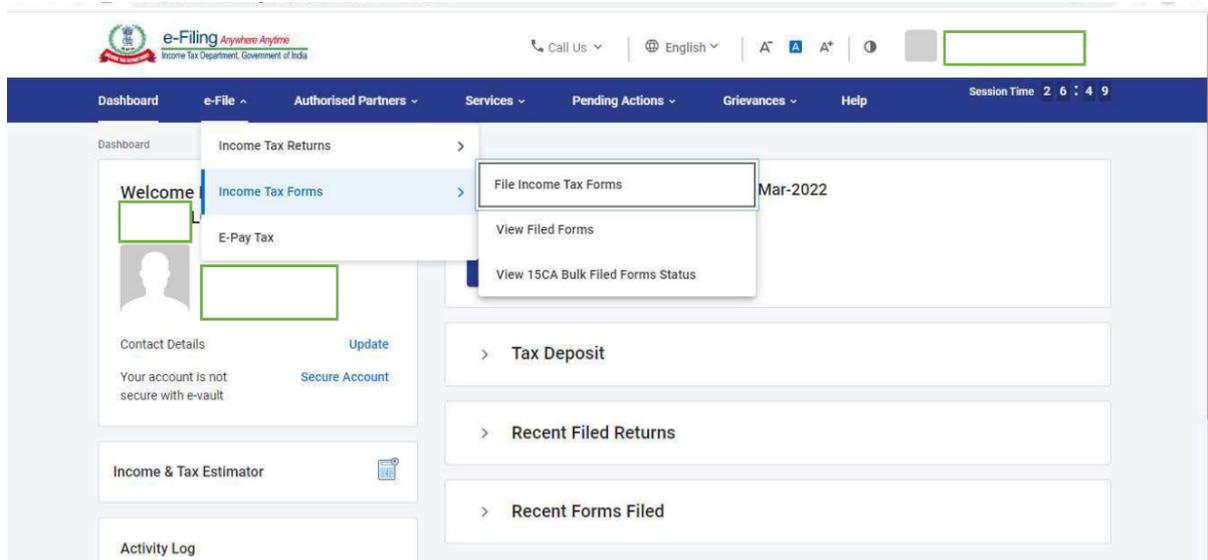
1. Login on e-filing website



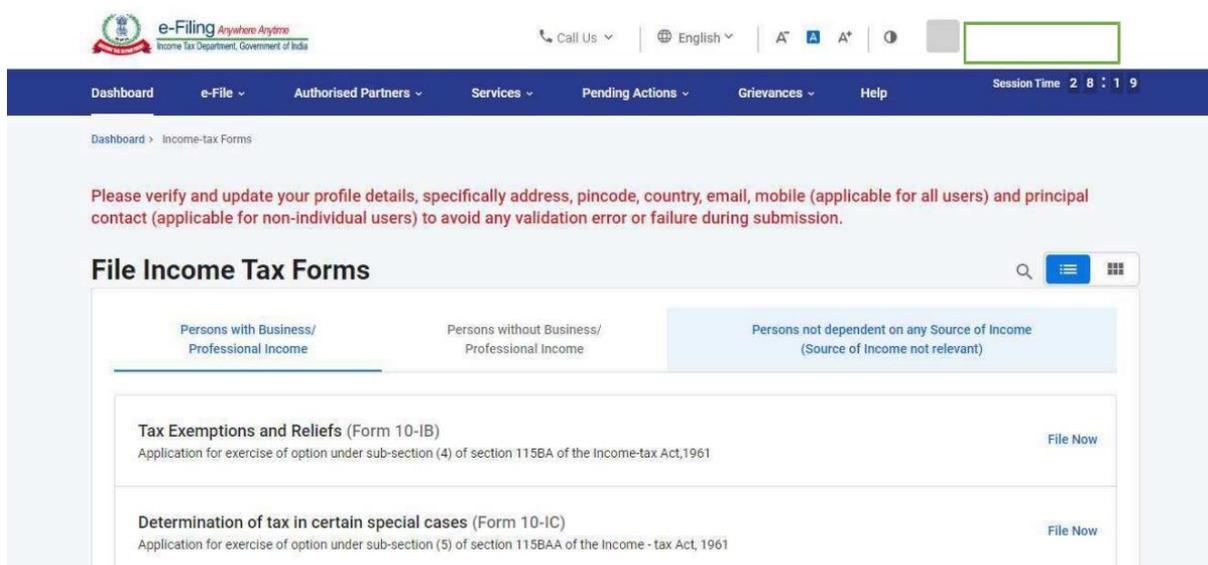
2. From dashboard, select E-file tab and then select Income Tax Forms



3. Select the option "File Income Tax Forms"



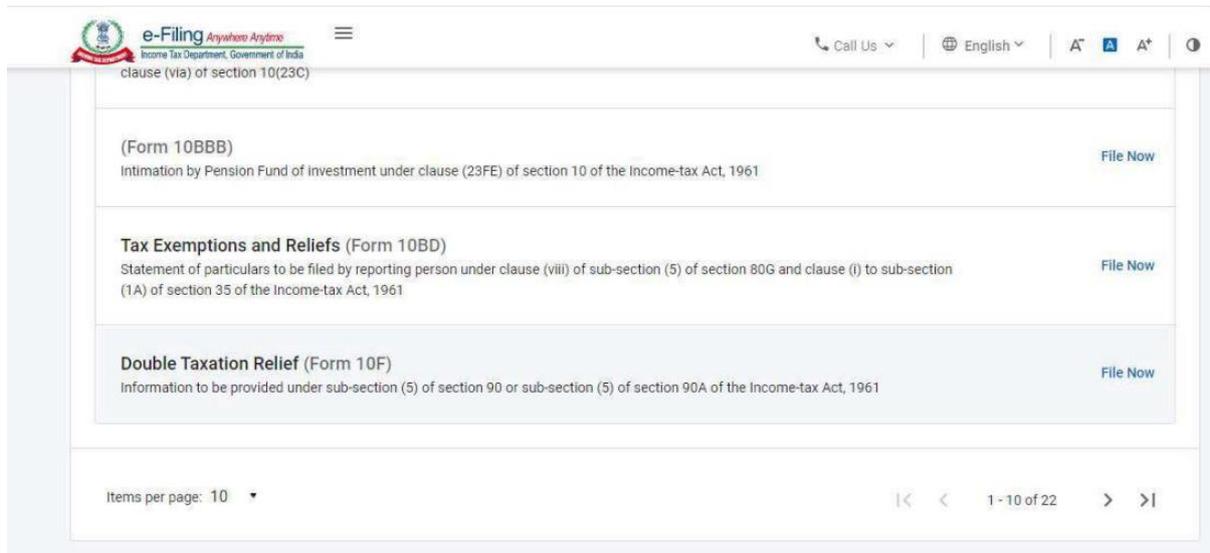
4. Once the page for this option is displayed, kindly select 3rd tab i.e. "Person not dependent on any source of Income (Source of Income not relevant)"



5. On this page in the last column, the option to e-file Form 10F [Double Taxation Relief (Form 10F)] is displayed



6. Click on File Now



7. From the dropdown, select Assessment Year for which Form 10F is to be obtained and then click on continue

The screenshot shows the e-Filing portal interface for Form 10F. The page title is "Information under section 90(5) or section 90A(5) [Form No. 10F]". Below the title, there is a brief description: "Information to be provided under sub-section (5) of section 90 or sub-section (5) of section 90A of the Income-tax Act, 1961. This form is in compliance with Rule 21AB." A note indicates that an asterisk (*) denotes mandatory fields. The form contains the following fields: PAN (text input), Submission Mode (set to Online), Filing Type (set to Original), and Assessment Year (A.Y.) (dropdown menu set to 2025-26). A "Continue" button is located at the bottom right of the form area. To the right of the form, there is a "Relevant Section and Rule" box containing information about Section 90, Section 90A, and Rule 21AB.

8. Further, before clicking on "Lets get started tab", please read the Instructions as well as things you should know before filing

The screenshot shows the e-Filing portal with a "General Instructions" modal window open. The modal contains the following instructions:

- There will be a pop up that will show <5 mins> before logout, and will continue till any user action is taken. The pop up should mention: "You session will time out in "X" minutes. Please extend your session by clicking "Extend".
- Size of each attachment should not exceed 5MB.
- All the attachments together cannot exceed 50MB.
- All the attachments should be in pdf and zip format only.
- Please verify the Form before you submit.

A "Close" button is located at the bottom right of the modal. In the background, the "Let's Get Started" button is visible on the "Information under section 90A(5) [Form No. 10F]" page.

9. Request you to update the details of Authorised signatory for non-individual entities.

Information under section 90(5) or section 90A(5) [Form No. 10F]

Information to be provided under sub-section (5) of section 90 or sub-section (5) of section 90A of the Income-tax Act, 1961. This Form is in compliance with sub-rule (1) of rule 21AB.

* Indicates mandatory fields

I **Select** of Shri

son
daughter

In the capacity of AR do provide the following information, relevant to the previous year 2021-22 in the case of

for the purposes of sub-section(5) of **Select**

< Cancel Save Draft Preview

10. From the dropdown select section under which Form 10F is to be obtained i.e. Section 90/Section 90A

Information under section 90(5) or section 90A(5) [Form No. 10F]

Information to be provided under sub-section (5) of section 90 or sub-section (5) of section 90A of the Income-tax Act, 1961. This Form is in compliance with sub-rule (1) of rule 21AB.

* Indicates mandatory fields

I **Select** of Shri

Error : Please select an option from the drop down menu.

In the capacity of AR do provide the following information, relevant to the previous year 2021-22 in the case of

for the purposes of sub-section(5) of **Select**

Nature of information

(i) Status (individual, company, firm etc.) of the assessee *

Company

< Cancel Save Draft Preview

11. Further, request you to update the nature of information section. Please note status and PAN is already pre-filled

Nature of information

(i) Status (individual, company, firm etc.) of the assessee *

Company

(ii) Permanent Account Number

AAJCM2214Q

(iii) Country or specified territory of incorporation or registration *

Select

(iv) Assessee's tax identification number in the country or specified territory of residence and if there is no such number, then, a unique number on the basis of which the person is identified by the Government of the country or the specified territory of which the assessee claims to be a resident *

< Cancel Save Draft Preview

12. In Point (iii) from the dropdown select country/territory of incorporation or registration

(iii) Country or specified territory of incorporation or registration *

Select

Afghanistan

Aland Islands

(iv) Albania

Algeria

American Samoa

Andorra

(v) Period for which the residential status as mentioned in the certificate referred to in sub-section (4) of section 90 or sub-section (4) of section 90A is applicable

From * to *

01 Apr 2021 01 May 2022

< Cancel Save Draft Preview

13. In Point (iv), we have to now enter Tax Identification Number or a unique number from which taxpayer is identified by the government of the country in which it is incorporated/registered as tax resident.

Albania

(iv) Assessee's tax identification number in the country or specified territory of residence and if there is no such number, then, a unique number on the basis of which the person is identified by the Government of the country or the specified territory of which the assessee claims to be a resident *

Error: This is a Mandatory Field.

(v) Period for which the residential status as mentioned in the certificate referred to in sub-section (4) of section 90 or sub-section (4) of section 90A is applicable

From * To *

(vi) Address of the assessee in the country or territory outside India during the period for which the certificate, mentioned in (v) above, is applicable

Country/Region *

Error: Please select an option from the drop down menu.

[< Cancel](#) [Save Draft](#) [Preview](#)

14. In Point (v), select the period for which TRC is obtained and will be uploaded along the form

NA

(v) Period for which the residential status as mentioned in the certificate referred to in sub-section (4) of section 90 or sub-section (4) of section 90A is applicable

From * To *

(vi) Address of the assessee in the country or territory outside India during the period for which the certificate, mentioned in (v) above, is applicable

Country/Region *

Flat / Door / Building * Road / Street / Block / Sector

ZIP Code *

[< Cancel](#) [Save Draft](#) [Preview](#)

15. In Point (vi), fill your address of the country/territory outside India during the period of TRC



e-Filing
Anywhere Anytime
Income Tax Department, Government of India

Call Us | English | A⁺ | A | A⁻ | 🔍

(vi) Address of the assessee in the country or territory outside India during the period for which the certificate, mentioned in (v) above, is applicable:

Country *

Flat / Door / Building * Road / Street / Block / Sector

ZIP Code *

Post Office * Area / Locality *

< Cancel

Save Draft

Preview

Post Office * Area / Locality *

District * State *

2. I have obtained a certificate referred to in sub-section (4) of section 90 or sub-section (4) of section 90A from the Government of

Name Permanent Account Number

Address
 Country *

< Cancel

Save Draft

Preview

16. In Point 2, fill the address of Government from whom TRC is obtained

2. I have obtained a certificate referred to in sub-section (4) of section 90 or sub-section (4) of section 90A from the Government of

Name Permanent Account Number

Address

Country *

Flat / Door / Building * Road / Street / Block / Sector

PIN Code *

Post Office * Area / Locality *

< Cancel

Save Draft

Preview

Flat / Door / Building * Road / Street / Block / Sector

PIN Code *

Post Office * Area / Locality *

District * State *

Verification

< Cancel

Save Draft

Preview

17. Lastly, the Verification needs to be provided and the TRC needs to be attached before submitting.

Please note the following points for the attachment to be uploaded:

1. Size of each attachment should not exceed 5MB.
2. All the attachments together cannot exceed 50MB.
3. All the attachments should be in pdf and zip format only

The screenshot shows the 'Verification' section of the e-Filing portal. At the top, there is a header with the e-Filing logo and 'Anywhere Anytime' tagline, along with 'Income Tax Department, Government of India'. Navigation links for 'Call Us', 'English', and font settings are also present. The main content area includes a declaration checkbox with a text box, a file upload button labeled 'Attach File', and a blue note box containing the same three points as in the previous section. Below the note are input fields for 'IP Address', 'Place *', and 'Date' (which is pre-filled with '28-Jul-2022'). At the bottom of the form are three buttons: 'Cancel', 'Save Draft', and 'Preview'.