

## **Form 157– Frequently Asked Questions**

### **Form for furnishing the certificate under section 420(4) of the Act**

|                                                |                                                                             |                                                |               |
|------------------------------------------------|-----------------------------------------------------------------------------|------------------------------------------------|---------------|
| <b>Name of form as per I.T. Rules, 1962</b>    | <b>NA (This a new form proposed by splitting old Form 30C into 2 forms)</b> | <b>Name of form as per I.T. Rules, 2026</b>    | <b>157</b>    |
| <b>Corresponding section of I.T. Act, 1961</b> | <b>230(1)</b>                                                               | <b>Corresponding section of I.T. Act, 2025</b> | <b>420(4)</b> |
| <b>Corresponding Rule of I.T. Rules, 1962</b>  | <b>43</b>                                                                   | <b>Corresponding Rule of I.T. Rules, 2026</b>  | <b>228</b>    |

#### **1. What is Form 157?**

**Ans:** Form 157 is a certificate to be furnished by persons domiciled in India leaving India. It is to be filed at time of departure. These persons are those without PAN, without chargeable income or not required to take PAN

#### **2: Who should file Form 157?**

**Ans:** The Form 157 applies to those persons domiciled in India leaving India, who do not have PAN or income chargeable to tax in India.

#### **3: Is Form 157 mandatory?**

**Ans:** Yes, Form 157 is mandatory subject to exceptions notified, if any, by the government from time to time.

**4: What is the time limit for filing Form 157?**

**Ans:** Form 157 must be filed when the applicable domiciled person is leaving India

**5: How many times can Form 157 be filed in a year?**

**Ans:** Form 157 is event-based and is filed each time the applicable domiciled person is leaving India. Thus, the frequency of filing is dependent on the number of journeys undertaken by a domiciled person outside India.

**6: What documents are required to file Form 157?**

**Ans:** The following documents are required for filing Form 157.

- 1) Passport, PAN of the person leaving India
- 2) In absence of Passport, Emergency Certificate of the country issuing the same

**7: Can I edit Form 157 after submission?**

**Ans:** Form 157 is manual and therefore, form can be corrected before the submission to Assessing Officer and also later, with a request to the Assessing Officer to account for rectified form.

**8: Do I need to attach proof of tax payment?**

**Ans:** No. Form 157 is a simple declaration in form of certificate giving details of the person leaving India certifying that the person has no income chargeable to

tax in India or is not required to have PAN. Tax payments are not part of the details to be given.

**9: While filling personal details, can I leave Aadhaar or mobile number blank?**

**Ans:**

- Aadhaar is no longer required in the personal details.
- Mobile number ensures faster communication and verification; it is recommended to provide it.

**10: Can Form 157 be filed offline?**

**Ans:** Yes. As it applies to those without PAN, it is proposed to continue the same manually.

**11. What is the process flow of filing Form 157?**

**Ans:** The form is submitted manually by the person leaving India before the respective Jurisdictional Assessing Officer.