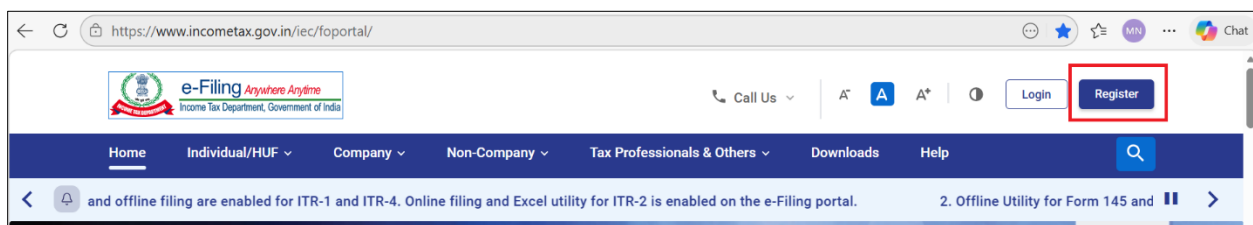


Electronic Form 41 by non-resident not having PAN In India

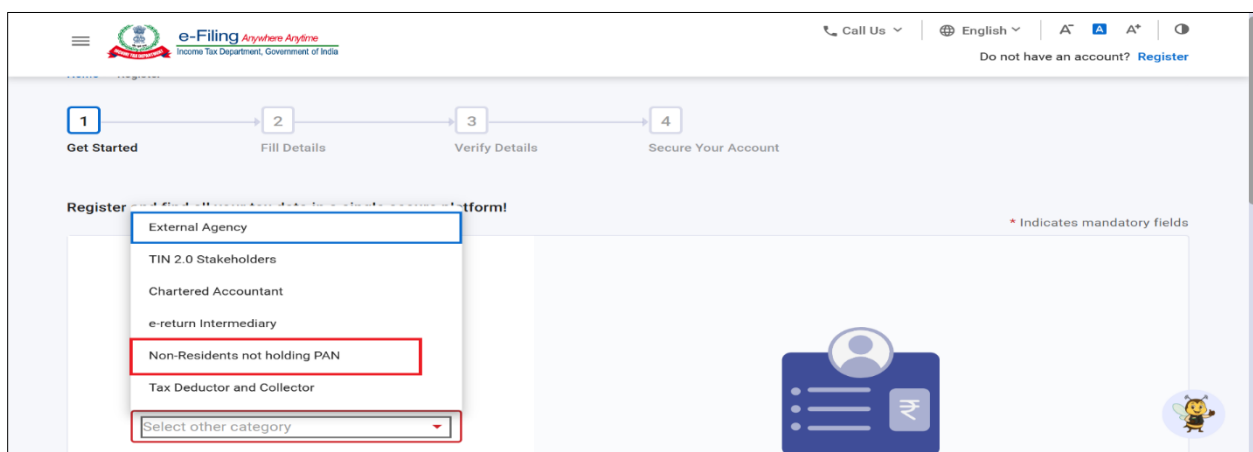
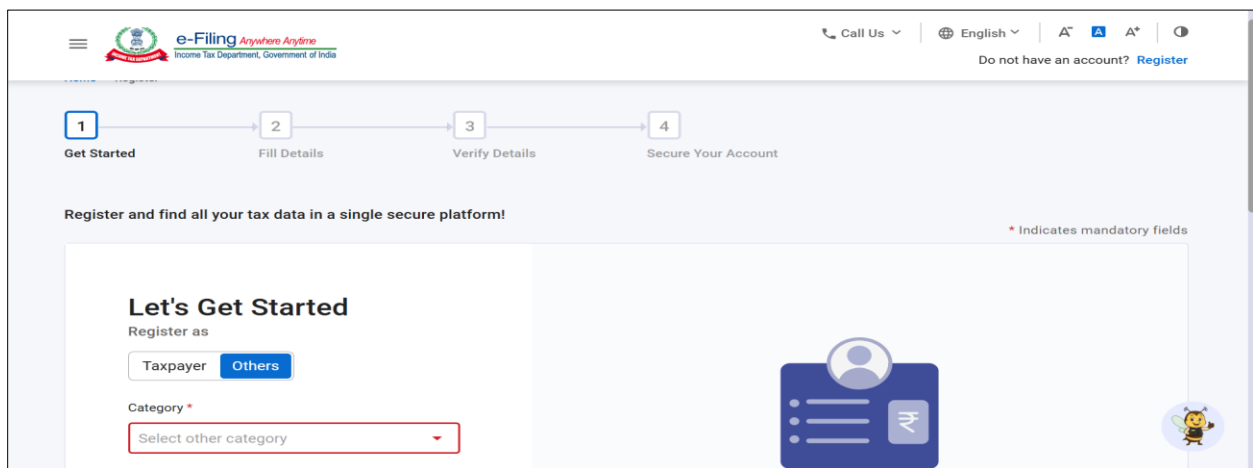
As per section 159 of the Income Tax Act, 2025, a non-resident is required to furnish Form 41 (erstwhile Form 10F) to claim benefit of Double Taxation Avoidance Agreement (DTAA). The procedure to file Form 41 is prescribed below.

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 PAN” under Category and then click on ‘Continue’.



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

The screenshot shows the 'Basic Details' registration form on the e-Filing portal. The form includes the following fields:

- Category of Taxpayer ***: Radio buttons for 'Individual' and 'Other than Individual'.
- Full Name ***: A text input field with an information icon.
- Date of Incorporation ***: A date picker field with an information icon.
- Tax Identification Number ***: A text input field with an information icon.
- Country of Residence ***: A dropdown menu with an information icon.

A 'Please Note' box on the right contains the following text:

1. 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.
2. labels.nrw_note2

The portal header includes the e-Filing logo, 'Skip to main content' link, 'Call Us', 'English', font size controls, and 'Login' and 'Register' buttons.

5. Select relevant category of Taxpayer i.e. ‘Individual’ or ‘Other than Individual’ and based on the taxpayer category, fill in necessary information under remaining tabs of-

- Key Person Details (If registering under category of ‘Other than Individual’)
- Contact Details
- Attachments

Note: If registering under category of ‘Other than Individual’, while filling ‘Contact Details’, primary mobile number and e-mail address will have to be verified through OTP. The Secondary mobile number and e-mail address must be of the Key Person.

The screenshot shows the 'Contact Details' registration form on the e-Filing portal. The form includes the following fields:

- Primary Mobile Number ***: A text input field with a country code dropdown (India).
- Primary Mobile Number Belongs to ***: A dropdown menu.
- Primary Email ID ***: A text input field with an information icon.
- Primary E-Mail ID belongs to ***: A dropdown menu.
- Secondary Mobile Number ***: A text input field with a country code dropdown (India).
- Secondary Mobile Number belongs to Key Person**: A label.
- Secondary Email ID ***: A text input field with an information icon.
- Secondary Email ID belongs to Key Person**: A label.

A 'Please Note' box on the right contains the following text:

On click of “Continue” different OTPs will be sent on Primary Mobile Number and Email Id for verification

The portal header shows the progress: 'Basic Details' and 'Key Person Details' are completed (checked), and 'Contact Details' is the current active tab.

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

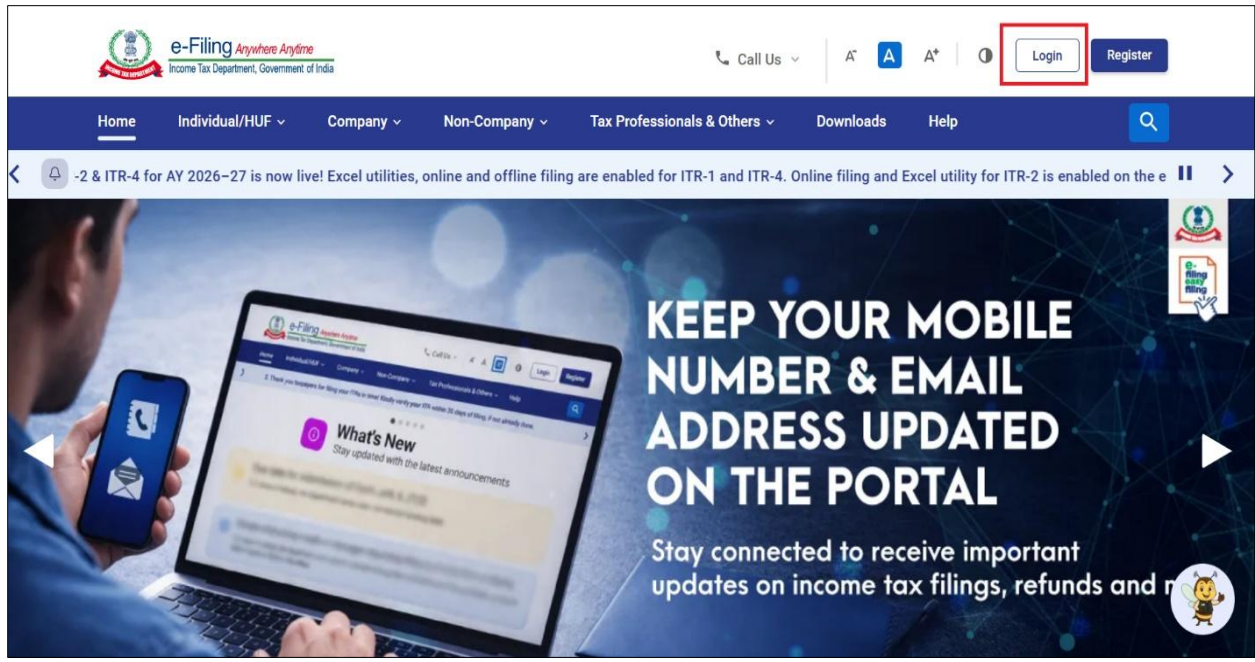
The screenshot shows the 'Attachments' step of the registration process on the e-Filing portal. The page title is 'Registering as - Non-Residents not holding and not required to have pan.' Below the title, it says 'Please provide required details for each section.' There are four tabs: 'Basic Details', 'Key Person Details', 'Contact Details', and 'Attachments'. The 'Attachments' tab is active. A note states: 'Note: Only PDF files. 5MB max file size'. There are four 'Attach File' buttons for: 'ID Proof *', 'Address Proof *', 'Copy of The Tax Residency Certificate (TRC) *', and 'Optional Attachment'. A small cartoon character is visible in the bottom right corner.

7. Final step is to secure account with password and personalized message.

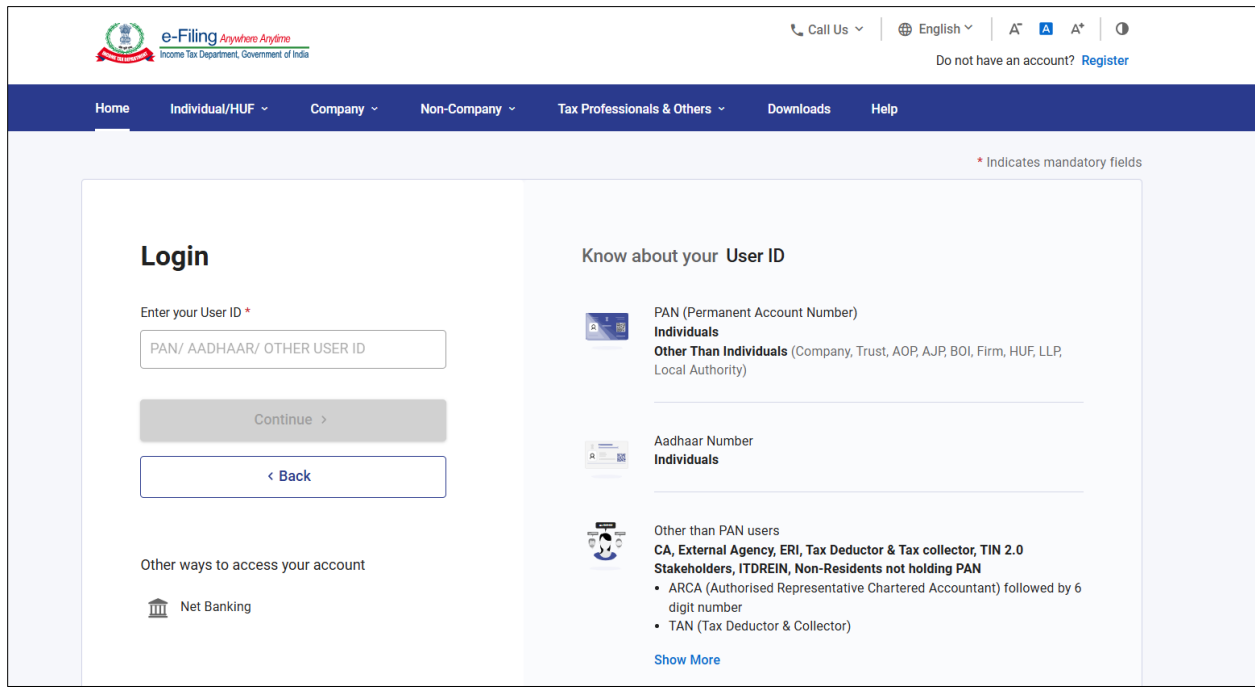
The screenshot shows the 'Secure Your Account' step of the registration process on the e-Filing portal. The page title is 'Registering as - Non-Residents not holding and not required to have pan.' Below the title, it says '*Indicates mandatory fields'. A progress bar shows four steps: 'Get Started', 'Fill Details', 'Verify Details', and 'Secure Your Account' (the current step, marked with a '4'). The 'Secure Your Account' section has three input fields: 'Set Password *', 'Confirm Password *', and 'Set your Personalized message *'. Below the message field, it says 'Remaining Characters : 25'. There are two buttons: 'Register' and '< Back'. A large blue padlock icon with a keyhole is on the right side of the page.

Steps to follow for obtaining Form 41:

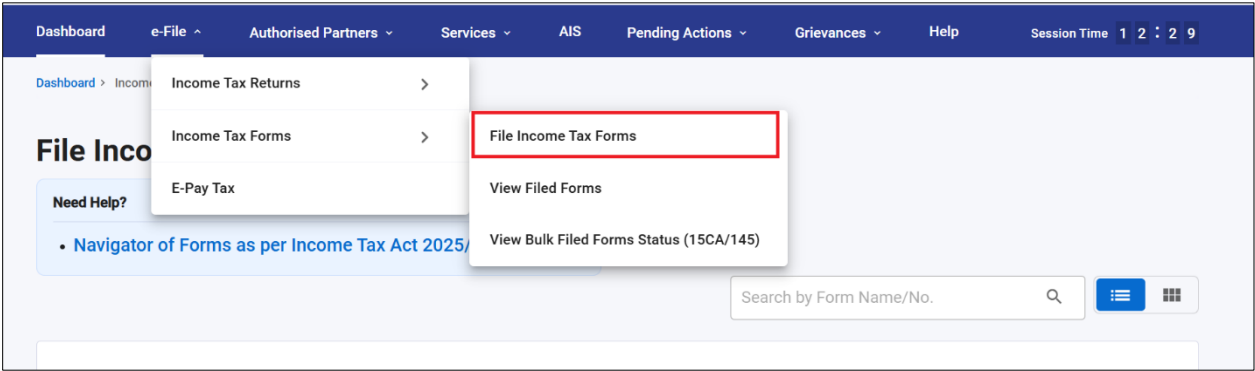
1. Log in to the e-Filing portal with your User ID and Password



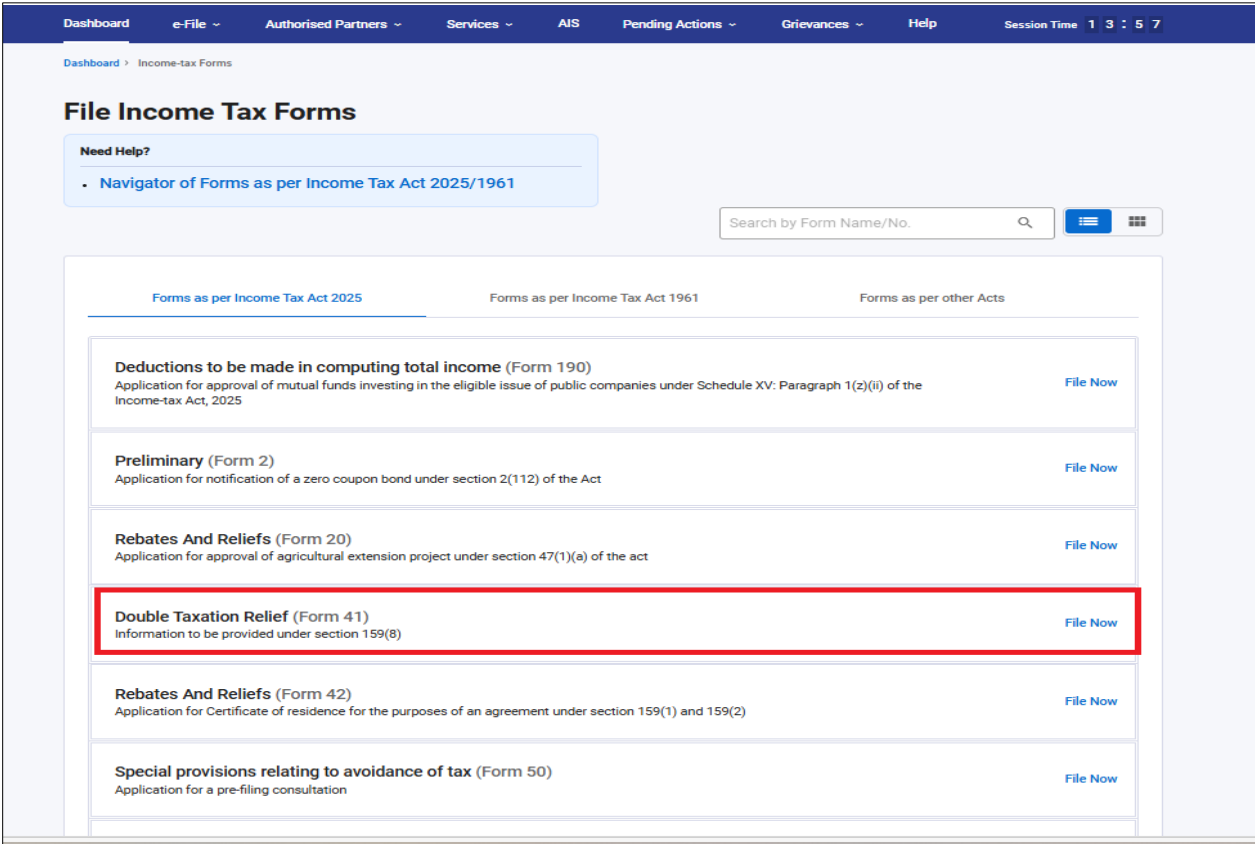
2. Enter the User ID as (PAN- In case of Non-resident having PAN and NR ID- In case of users who registered as Non-Residents not holding PAN category) and enter the Password.



3. Go to e-File >Income Tax Forms > File Income Tax Forms.



4. Select the Forms as per Income Tax Act 2025 tab, navigate/search for Form 41, and click the File Now button.



5. Select the applicable Tax Year (T.Y) (i.e., Financial Year) and click on Continue button.

The screenshot shows the e-Filing portal interface for Form No. 41. The header includes the e-Filing logo and navigation options like 'Call Us', 'English', and font size controls. The main heading is 'Information to be provided under section 159(8) [Form No. 41]'. Below this, there's a sub-heading 'Information to be provided under section 159(8). This Form is in compliance with rule 75 of Income-tax Rules, 2026'. A red box highlights the 'Tax Year (T.Y) *' dropdown menu with the text 'Select T.Y.'. To the right, there's a section titled 'Relevant Section/Schedule and Rule' with details for Section 159 and Rule 75. At the bottom, there are 'Back' and 'Continue' buttons.

6. Click on Let's Get Started.

The screenshot shows the e-Filing portal interface for Form No. 41. The header includes the e-Filing logo and navigation options like 'Dashboard', 'e-File', 'Authorised Partners', 'Services', 'AIS', 'Pending Actions', 'Grievances', 'Help', and 'Session Time'. The main heading is 'Information to be provided under section 159(8) [Form No. 41]'. Below this, there's a sub-heading 'Information to be provided under section 159(8). This Form is in compliance with rule 75 of Income-tax rules, 2026.'. A red box highlights the 'Let's Get Started' button. To the right, there's an illustration of a person standing next to a large screen. Below the main heading, there are sections for 'Documents/Information list to help you file faster' and 'Instructions'.

7. Post clicking on Let's Get Started button, user will be navigated to Panel screen and select the 1st Panel: "Part A: Particulars of the Applicant".

The screenshot shows the e-Filing portal interface for Form No. 41. The header includes the e-Filing logo and navigation options like 'Dashboard', 'Income-tax Forms', and 'Form No. 41'. The main heading is 'Information to be provided under section 159(8) [Form No. 41]'. Below this, there's a sub-heading 'Information to be provided under section 159(8). This Form is in compliance with rule 75 of Income-tax rules, 2026.'. A red box highlights the 'Part A: Particulars of the Applicant' panel, which includes the text 'Includes name, address, PAN and other details of the applicant' and a 'Provide details' button with a right arrow. Below this, there are sections for 'Part B: Residential Information' and 'Declaration and Verification'. At the bottom, there are 'Back' and 'Preview' buttons.

8. Fill up the relevant details and click on 'Save'

Part-A: Particulars of the Applicant

Includes name, address, PAN and other details of the applicant

* Indicates mandatory fields

1. Name	2. Address
<input type="text"/>	<input type="text"/>

Whether communication address is available in India? *

Yes No

4. Permanent Account Number (PAN) (if available)	
<input type="text"/>	
5. E-mail Id	6. Contact Number
<input type="text"/>	<input type="text"/>

Note: To update contact details, go to ['My Profile'](#). After updating, delete any existing draft, log out, then log in again to file a new form.

9. After saving the 1st panel, status of panel will be displayed as Completed then select the 2nd Panel: "Part B: Residential Information".

Information to be provided under section 159(8)

[Form No. 41]

Information to be provided under section 159(8). This Form is in compliance with rule 75 of Income-tax rules, 2026.

Provide details for each section

Part-A: Particulars of the Applicant Includes name, address, PAN and other details of the applicant	✔ Completed	Modify if required >
Part B: Residential Information Includes residential details of the applicant		Provide details >
Declaration and Verification Please provide the declaration		Provide details >

10. Fill the required details in the 2nd Panel and click on Save.

Part B: Residential Information
Includes residential details of the applicant * Indicates mandatory fields

7. Tax Year
2026-27

8. Status *

9. Country/Region of incorporation/ registration *

10. Tax Identification Number (TIN) in country/region of residence: *

Note: Tax Identification Number of the applicant in the country or region of his residence and in case no such number is available, then a unique number on the basis of which the applicant is identified by the Government of that country or the region of which he claims to be a resident.

11. Period for which the residential status as mentioned in the certificate referred to in section 159(8) is applicable:
From * To *

11. Period for which the residential status as mentioned in the certificate referred to in section 159(8) is applicable:
From * To *

12. Address of the assessee in the country or region outside India during the period for which the certificate, mentioned in Sl. No. 11 above, is applicable:

Country/Region *

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

PIN Code *

Post Office * Area / Locality *

District * State *

Full Address

Full Address

13. Copy of the certificate referred to in section 159(8): *

11. Post saving the 2nd panel, status of panel will be displayed as Completed then select the 3rd Panel: "Declaration and Verification"

Information to be provided under section 159(8)

[Form No. 41]

Information to be provided under section 159(8). This Form is in compliance with rule 75 of Income-tax rules, 2026.

Provide details for each section

Part-A: Particulars of the Applicant Includes name, address, PAN and other details of the applicant	✔ Completed	Modify if required >
Part B: Residential Information Includes residential details of the applicant	✔ Completed	Modify if required >
Declaration and Verification Please provide the declaration		Provide details >

< Back Preview

12. Fill the required details in the 3rd panel and click on Save.

Declaration

I [redacted] with [redacted] (PAN) have obtained a certificate referred to in section 159(8) from the Government of [redacted] which is provided as per Part B (Sl. No. 13).

Verification

I [redacted] hereby affirm that the information provided above is true and correct to the best of my knowledge and belief. I have not concealed any relevant fact. I am submitting this form in my capacity as [redacted] holding PAN/TIN [redacted] and I am competent to verify and submit this form.

Note: The details of principal contact are populated in Verification part. If you want to appoint other person to verify the form, then please appoint him as principal contact under key person details under ["My Profile"](#).

Place*

Date IP Address

Cancel Save

13. After saving the 3rd panel, status of panel will be displayed as Completed then click on Preview.

Information to be provided under section 159(8)

[Form No. 41]

Information to be provided under section 159(8). This Form is in compliance with rule 75 of Income-tax rules, 2026.

Provide details for each section

Part-A: Particulars of the Applicant Includes name, address, PAN and other details of the applicant	✔ Completed	Modify if required >
Part B: Residential Information Includes residential details of the applicant	✔ Completed	Modify if required >
Declaration and Verification Please provide the declaration	✔ Completed	Modify if required >

[< Back](#) [Preview](#)

14. On the Preview page, verify the details and click Proceed To E-Verify. Post clicking on Proceed To E-Verify button, a popup confirmation displaying that you would like to proceed to e-Verify. Click on Yes.

Part B: Residential Information

7. Tax Year: 2026-27

8. Status: Company

9. Country/Region of incorporation/ registration: Afghanistan

10. Tax Identification Number (TIN) in country/region of residence: Test1234

11. Period for which the residential status as mentioned in the certificate referred to in section 159(8) is applicable:

From: 01-Apr-2025

To: 31-Mar-2026

12. Address of the assessee in the country or region outside India for which the certificate, mentioned in Sl. No. 11 is applicable: Test,Test Road, Test Area,Test,Test Dist, Test,Afghanistan,12345678

13. Copy of the certificate referred to in section 159(8): Test_Pdf (59.32 KB)

I [redacted] with [redacted] (PAN) have obtained a certificate from the Government of Afghanistan

Confirmation

Are you sure you want to Proceed to e-Verify?

Verification

I [redacted] hereby affirm that the information provided above is true and correct to the best of my knowledge and belief. I have not concealed any relevant fact. I am submitting this form in my capacity as [redacted] holding PAN/TIN [redacted] and I am competent to verify and submit this form.

Place: Test

Date: 13-Mar-2026

IP Address: [redacted]

[< Back](#) [Proceed To E-Verify](#)

15. On clicking Yes, you will be navigated to the e-Verify page where you can verify the Form 41 based on your login type:

1. PAN Login: Verify using EVC or DSC (as applicable)
2. NR ID Login: Verify using the OTP's sent to your email and mobile number

16. After successful e-Verification, a success message is displayed along with a Transaction ID and Acknowledgement Receipt Number. Please keep a note of the Transaction ID and Acknowledgement Receipt Number for future reference. You will also receive a confirmation message on the email ID(s) and mobile number(s) registered with the e-Filing portal

Dashboard > Income-tax Forms > Form No. 41

Information to be provided under section 159(8)

[Form No. 41]

Information to be provided under section 159(8). This Form is in compliance with rule 75 of Income-tax rules, 2026.

Submitted Successfully!

Transaction ID: Acknowledgment No:

An email confirming the successful submission of your form has been sent to
and SMS has been sent to Mobile number:

[Download](#) [Go To Dashboard](#)