

Note – Claiming Treaty(DTAA) benefit and Procedure to file Form No. 41

There is an important update on changes in filing the form no 15CB/CA, Now Known as Form No 145 and Form No 146, effective from 1st April 2026.

To claim the treaty (DTAA) benefit as per the Income Tax Act, 2025, the assessee is now mandatorily required to furnish –

1. Tax Residency certificate &
2. Online Filed form no 41 (earlier form 10F)

Of course, wherever you are filing form no 145 – Part D (earlier 15CA part D), the above may not apply as there is no treaty benefit is claimed.

Earlier, as old IT Act 1961, online filing of Form 10F was mandatory **only in cases** where the particulars contained in the TRC were insufficient. However, the New Income Tax Act, 2025 has **removed this exception** and now mandates **compulsory filing of Form 41 (old form 10F) as per Rule 75 (old rule 21AB)**.

The procedure to file Form no 41 (in cases where the non-resident beneficiary has PAN or NO PAN) is explained as under. Please note that, even if non-resident does not have PAN In India, s/he can still file form 41 online.

Furthermore, the form no 145 and 146 also mandates mandatory TIN (Tax identification number) to be put into form no 145 and 146. So, TIN of the beneficiary is required in all the cases including cases where only form no 15CA part D is being filed.

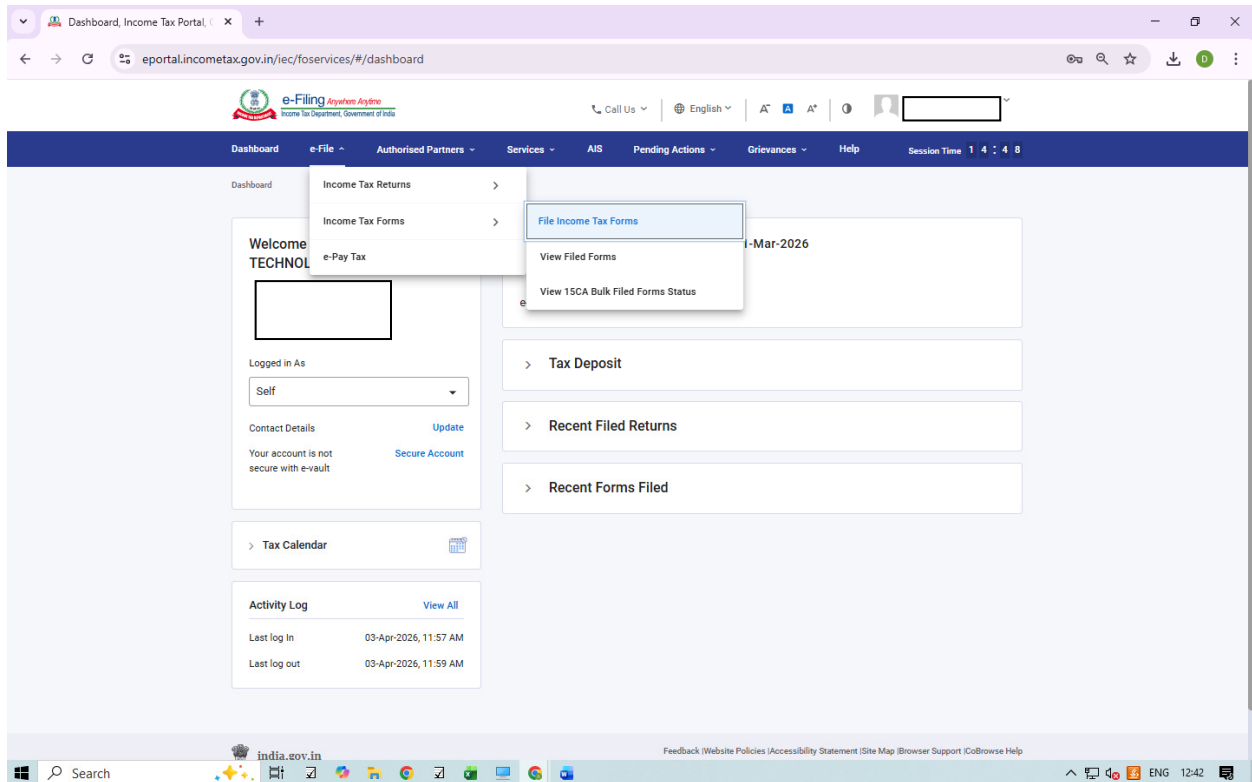
Unless the mandatory documents are provided as mentioned above, the Company will not be able to issue Form 146 (previously Form 15CB) granting DTAA benefit.

Please take a note of above. In case you need any clarification, please feel free to connect with the Company.

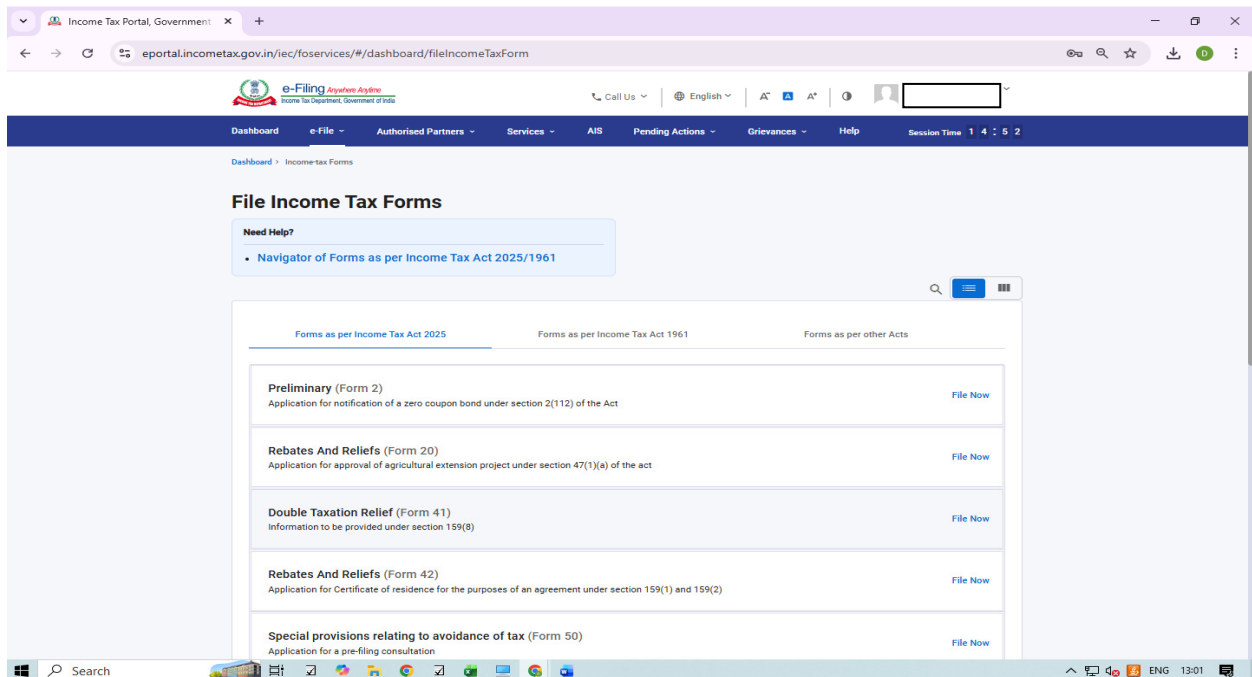
A1 PROCEDURE FOR FILING FORM NO. 41: WHERE THE PAN NUMBER IS AVAILABLE -

1st – Login at - <https://eportal.incometax.gov.in/>

Then 2nd Step after Login to website is : **E-File>Income Tax Forms>File Income Tax Forms**



3rd Step – Click on “File Now” on Form 41



4th Step – Select appropriate Tax Year and continue

Income Tax Portal, Government of India

e-portal.incometax.gov.in/ec/foervices/#/dashboard/fileIncomeTaxForm/selectForm

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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.

* Indicates mandatory fields

PAN: [Input Field]

Submission Mode: Online

Filing Type: Original

Tax Year (T.Y.): 2026-27

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Relevant Section/Schedule and Rule

Section 159 - Agreement with foreign countries or specified territories and adoption by Central Government of agreement between specified associations for double taxation relief.

Rule 75 - Other documents and information to be provided for claiming double taxation relief under section 159(1) and 159(2).

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5th Step – Fill the required details mentioned in Part A, Part b & Declaration

Income Tax Portal, Government of India

e-portal.incometax.gov.in/ec/foervices/#/dashboard/fileIncomeTaxForm/ntb-medium/T041

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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 | Provide details >

Part B: Residential Information
Includes residential details of the applicant | Provide details >

Declaration and Verification
Please provide the declaration | Provide details >

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Then preview the form and Proceed to E-Verify the same using DSC.

B1 PROCEDURE FOR FILING FORM NO. 41: WHERE THE PAN NUMBER IS NOT AVAILABLE –

- 1) Go to <https://www.incometax.gov.in/iec/foportal/>
- 2) Click on "register " Tab.
- 3) Choose Register as "others" and select last category – "Non-resident not holding and not required to have PAN".

Let's Get Started

Register as

Taxpayer

Others

Category *

Tax Deductor and Collector

External Agency

TIN 2.0 Stakeholders

Chartered Accountant

e-return Intermediary

Non-Residents not holding and not required to have PAN

- 4) After selecting the last option, following pop will come –

Registering as - Non-Residents not holding and not required to have pan.

Please provide required details for each section.

* Indicates mandatory fields

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.

5. Fill the above details and register further. Create Login ID and password. Remember the Login ID and password.
6. After that, please login to the IT portal and File form 41 with all the necessary attachment.

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