Who should file:

(i) where the person is involved in serious financial irregularities, and his presence is necessary in investigation of cases under the Income-tax Act, or the Wealth-tax Act, and it is likely that a tax demand will be raised against him, or

(ii) where the person has direct tax arrears exceeding Rs. 10 lakhs outstanding against him which have not been stayed by any authority.

Frequency & Due dates:

Filed when the person is to travel from India and is thus, as per the tax payer's requirements.

Outcome - Form No. 159 (Erstwhile form No. 33):

In response to application made in Form 158, ITCC is issued by Assessing Officer in Form No. 159.

March, 2026

Directorate of Income Tax

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Income Tax Department

Central Board of Direct Taxes

Form Nos. 158 & 159 (Erstwhile Form Nos. 31 & 33)

INCOME TAX CLEARANCE CERTIFICATE (ITCC) FOR DOMICILED PERSON

Rule No. 228 & 229 (Erstwhile Rule No. 42, 43 & 44 of the Income Tax Rules, 1962) and Form No. 158, 159 (Erstwhile Form No. 31 and 33) of Income Tax Rules 2026

Rule- 228: (Erstwhile Rule 43):

As per section 420(5) of the Income Tax Act, 2025, an application may be made in Form No. 158. ITCC shall be issued in Form No. 159, and it shall be valid for the period mentioned therein.

Rule 229 (Erstwhile Rule 44):

Provides that any person leaving India shall, at the request of any Customs Officer, produce to him for examination, the ITCC. This is for any period of travel, but the persons required to do so, are those specified by Assessing Officer under specific circumstances only.

Form No. 158 (Erstwhile Form No. 31):

- Form 158 is the application filed by domiciled persons, to obtain ITCC before leaving India. The same was manual form earlier and is now proposed to be online.
- Documents required to be annexed –

  (i) Passport & PAN of the person leaving India;

  (ii) In absence of Passport, Emergency Certificate of the country issuing the same;

  (iii) Flight/Ship booking documents;

Who should file:

Under section 420(5) of the Income-tax Act, 2025, the Assessing Officer, with the approval of the Principal Commissioner/Commissioner of Income tax, will specify that certain domiciled persons, whenever they are leaving India, are to take tax clearance certificate. Such persons belong to these two categories as under:-