Outcome - Form No. 155: (Erstwhile Form No. 30B):

The prescribed authority issues ITCC in Form No. 155 through the department's internal systems in response to application made in Form 154; Thus, the same will be sent to the email of the person, and is available on the e-filing portal of the person.

Importance:

ITCC is to be submitted to the immigration authorities, if asked to do so, at the time of journey out of India.

Directorate of Income Tax

(Public Relations, Publications & Publicity)
6th Floor, Mayur Bhawan, Connaught Circus, New Delhi - 110001

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@IncomeTaxIndia @Income Tax India Official

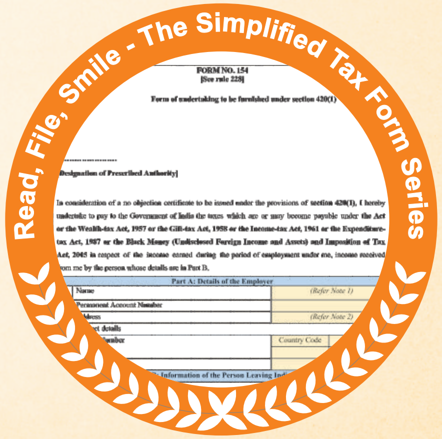
March, 2026

Disclaimer: This brochure should not be construed as an exhaustive statement of the law.
For details, reference should always be made to the relevant provisions in the Acts and the Rules

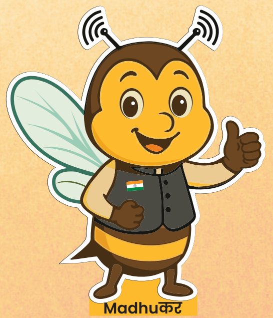
www.incometaxindia.gov.in

Income Tax Department

Central Board of Direct Taxes



Form Nos. 154 & 155 (Erstwhile Form Nos. 30A & 30B)



INCOME TAX CLEARANCE CERTIFICATE (ITCC) FOR NON-DOMICILED PERSON

Rule No. 227, 228 (Erstwhile Rule No. 42 & 43) and Form No. 154, 155

(Erstwhile Form No. 30A and 30B) of Income Tax Rules 2026

Rule – 227 (Erstwhile Rule 42 of the Income Tax Rules, 1962):

Provides that the prescribed authority will issue tax clearance certificates under section 420 of the Income tax Act, 2025.

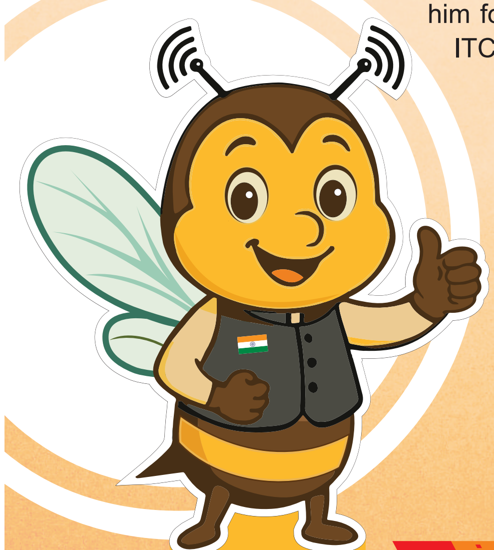
Rule 228 (Erstwhile Rule 43):

(i) An undertaking by a person on behalf of the tax payer, not domiciled in India, to the prescribed authority, is to be submitted in Form No. 154;

(ii) A no-objection certificate is issued by the prescribed authority in Form No. 155, in response to application in Form no. 154;

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.



Form No. 154 (Erstwhile Form No. 30A):

- This form is to be mandatorily filed by a person 'not domiciled in India' when leaving India. These are those persons visiting India for business or profession, and have income arising from India.

- Form is to be signed by-

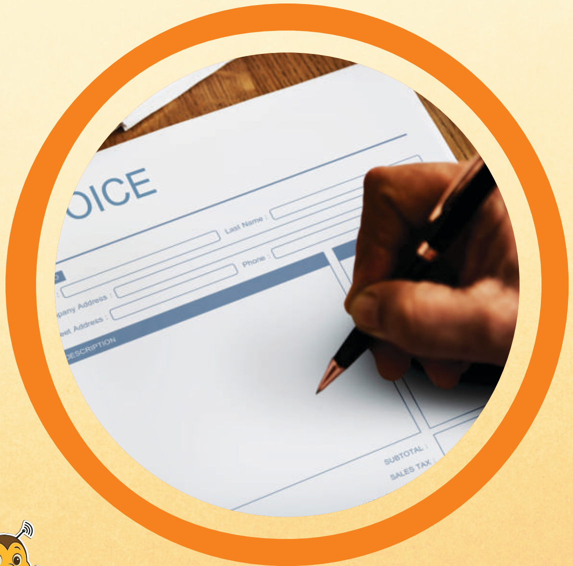
  (a) Employer for his employee leaving India, or

  (b) Any other person transacting with, or representing the person leaving India

- Documents to be annexed-

  (a) Passport of the person leaving India; or

  (b) Emergency Certificate, if no passport;



How to file:

- Form is submitted manually to the Prescribed Authority along with a letter / e-mail before undertaking the journey to leave India;

- Sufficient time should be given to Department for processing the form;

Frequency & Due dates:

Form is to be filed when the person who is temporarily residing in India is leaving India, and is thus, as per the tax payers journey schedule