7. Key benefits of new merged and simplified form

Three separate forms 3CEFA, 3CEFB and 3CEFC, have been merged into a single smart form. Only that part of the form will be visible electronically which is related to the option(s) selected in various parts of the form. Also, several drop-down options have been provided in the form to be selected by the taxpayers in accordance with their specific facts and circumstances. This will facilitate:

- Ease and standardisation in filling the form, and removal of ambiguity or confusion.
- Simplified procedure for making the application.
- Better clarity in understanding the relevant statutory requirements.
- Ease of compliance through a single filing interface.

INCOME TAX DEPARTMENT

March, 2026

Directorate of Income Tax

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INCOME TAX DEPARTMENT

Income Tax Department

Central Board of Direct Taxes

Read, File, Smile - The Simplified Tax Form Series

Safe Harbour Application Form

**Form No. 49
(erstwhile Forms 3CEFA, 3CEFB and 3CEFC)**

Rule 86 to 102 of Income-tax Rules, 2026 (Erstwhile Rule 10TA to 10TIC of the Income-tax Rules, 1962)

1. Background

The Income Tax Department has introduced Form No. 49, effective 1 April 2026, merging erstwhile Forms 3CEFA, 3CEFB, and 3CEFC into a single interface, to simplify compliance.

2. Purpose

Form No. 49 is a unified form to be filed electronically by eligible assessees, to exercise the option for Safe Harbour.

3. Who should file?

All eligible assessees intending to opt for Safe Harbour shall file Form No. 49 for the relevant tax year(s) with respect to eligible international transaction(s)/specified domestic transaction(s)/ eligible business. Form No. 49 can be filed electronically through the Income-tax e-filing portal using the assessee's user ID and password.

4. Frequency & Due Dates

Frequency	Due Date
For provision of information technology services: To be filed for the relevant tax years	To be filed for the first of the five consecutive tax years, on or before the due date of furnishing of return of income, as specified in section 263(1)(c), for the aforesaid first tax year.
For others: To be filed for the relevant tax year	To be filed on or before the due date specified in section 263(1)(c), for furnishing the return of income, and the return of income for the said tax year is furnished on or before the date of furnishing of Form No. 49.

5. Structure of the new form

Form No. 49 has the following four parts:

PART A: Particulars of the person

Basic details like name, address, PAN, nature of business or activities, contact details, etc.

PART B: Other Information

Item I: Option for Safe Harbour: Selection of safe harbour options out of "Eligible International Transaction (EIT)" and/or "Eligible Specified Domestic Transaction (ESDT)" and/or "Eligible Business (EB)"

Item II: Tax Year(s)

Item III: Eligible International Transaction (EIT): Covers IT services, contract R&D, auto components, intra-group loans, corporate guarantees, low value-adding intra-group services, and data centre services

Item IV: Eligible Specified Domestic Transaction (ESDT): Covers electricity supply/transmission/wheeling, and purchase of milk or milk products

Item V: Eligible Business (EB): Covers raw diamond sales, and specific warehouse storage activities

Verification

Certification by Chief Executive Officer/Chairman and Managing Director of eligible assessee

6. Documents required

i. Prescribed documents under Section 171 and Rule 84.

ii. Accountant's report and certificate.

iii. Credit rating information for Associated Enterprise in cases of intra-group loans, or corporate guarantees.