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# Form 10F e-filing exemption for non-residents, without PAN, extended to September 30

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Earlier, exemption from mandatory e-filing of Form 10F was provided till March 31, 2023

BY OUR BUREAU

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A non-resident is required to file Form 10F to claim the benefits of tax treaty. | Photo Credit: FabrikaCr

Non-resident taxpayers, having no **PAN**, will continue to be exempted from filing Income Tax Form 10F till September 30. Earlier, this was available till March 31.

According to a notification by Directorate of Income Tax (Systems), considering the practical challenges and to mitigate the genuine hardship being faced by such taxpayers, the exemption from mandatory e-filing of Form 10F has now been extended till September 30. It reiterated that such persons may make statutory compliance of filing Form 10F in manual form as was being done prior to issuance of the notification issued last July.

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Form 10F comprises of details of status, country of incorporation, tax identification number, period of residential status along with address of the taxpayer. Such obligation is relaxed in case where all the details required in Form 10F are reflected on the Tax Residency Certificate. The CBDT, vide Notification No 03/2022 had mandated filing of Form 10F electronically with effect from July 16, 2022.

According to Sandeep Jhunjunwala, Partner at Nangia Andersen LLP, introduction of such criteria deprived non-resident taxpayers, not having PAN from claiming the treaty benefit, as electronic Form 10F could be issued only by registering on e-filing portal, which currently has a PAN-based login. It had also casted burden on the Indian remitters to re-evaluate the agreement executed with non-residents claiming treaty benefit to safeguard tax and related penal consequences on shortfall in withholding of taxes.

“While the extension appears as a relief to non-resident taxpayers, it seems a makeshift solution currently. On reading between the lines, one cannot deduce whether the extension is meant to provide time window for non-residents to obtain PAN or to come with a non-PAN based utility for issuing Form 10F electronically,” he said.