

**Circular**

**Direct Tax**

**Dated 12<sup>th</sup> November 2022**

**Partial relaxation with respect to electronic submission of Form 10F by select category of taxpayers in accordance with the DGIT (Systems) Notification No. 3 Of 2022**

Reference is invited to Notification No. 03/2022 dated 16<sup>th</sup> July 2022 issued by Directorate of Income Tax (Systems) New Delhi in exercise of powers conferred under Rule 131(1)/ (2) of the Income-tax Rules mandating, inter alia, furnishing of Form 10F electronically.

2. On consideration of the practical challenge being faced by non-resident (NR) taxpayers not having PAN in making compliance as per the above notification, and with a view to mitigate genuine hardship to such taxpayers, it has been decided by the Competent Authority that such category of Non-resident taxpayers who are not having PAN and not required to have PAN as per relevant provisions of the Income-tax Act,1961 read with Income-tax Rules, 1962, are exempted from mandatory electronic filing of Form 10F till 31<sup>st</sup> March 2023. For the sake of clarity, it is reiterated that such category of taxpayers may make statutory compliance of filing Form 10F till 31<sup>st</sup> March 2023 in manual form as was being done prior to issuance of the DGIT(Systems) Notification No. 3 of 2022

For more details, please follow

<https://incometaxindia.gov.in/communications/notification/notification-e-filing.pdf>