Form 41 User Manual

1. Overview

Double taxation relief is available to taxpayers who have income that is taxed both in India and in another country under a tax treaty. To allow the Income Tax Department to verify such claims, non-resident taxpayers are required to submit certain additional information.

Form 41 is the form prescribed for providing these details. It must be filed when a non-resident wants to claim relief under a Double Taxation Avoidance Agreement (DTAA) as provided in section 159 of the Income tax Act. Filing Form 41 ensures that the supporting information required under Rule 75 is properly furnished so that the claim for relief can be made correctly.

Form 41 is made available on the e-filing portal and can be submitted through online only.

2. Prerequisites for availing this service

- You should be a registered user having valid User ID and Password on the e-Filing portal.
- Non-Residents not holding PAN and not required to have PAN ("Non-Resident Taxpayer") shall be filing this form through a separate login created specifically for this category of taxpayers.
- Tax Identification Number of the applicant in the country or region of his residence.
- Copy of certificate referred to in section 159(8).
- You should have a valid DSC to verify the form if you choose to verify it through DSC mode, and it must be registered on the e-filing portal and not expired (In case of PAN login).

3. About the Form

3.1 Purpose

The Income Tax Act, 2025 allows a non-resident taxpayer to claim relief when the same income is taxed both in India and in another country under a tax treaty. To support such a claim, the assessee is required to share specific information and documents with the tax authorities.

Form 41 is the prescribed form for providing these details. It enables a non-resident to furnish the particulars that are required under section 159 and Rule 75, so that he can claim the relief available under a Double Taxation Avoidance Agreement (DTAA).

3.2 Who can use it?

All non-resident registered users on the e-Filing portal can furnish the required details in Form 41 for providing the information mandated under section 159(8) of the Income tax Act, 2025.

3.3 Form at a Glance

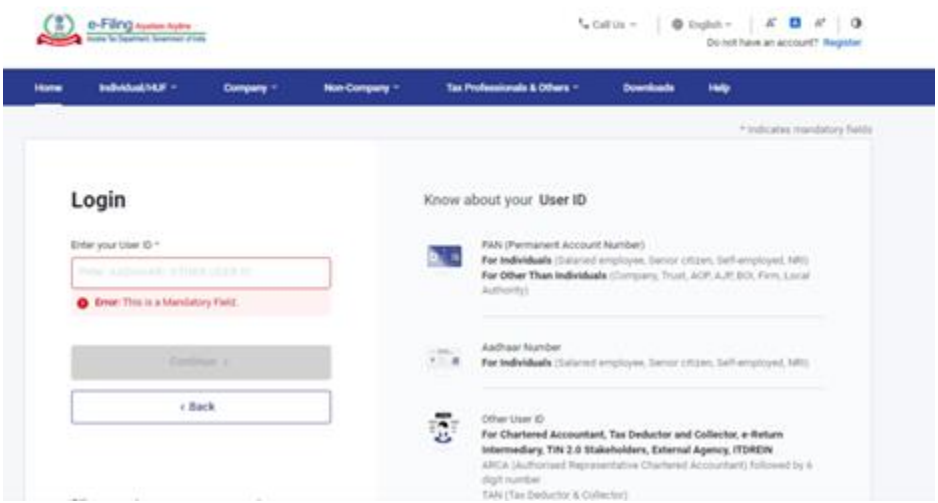
Form 41 has three panels:

1. Part A: Particulars of the Applicant
2. Part B: Residential Information
3. Declaration and Verification

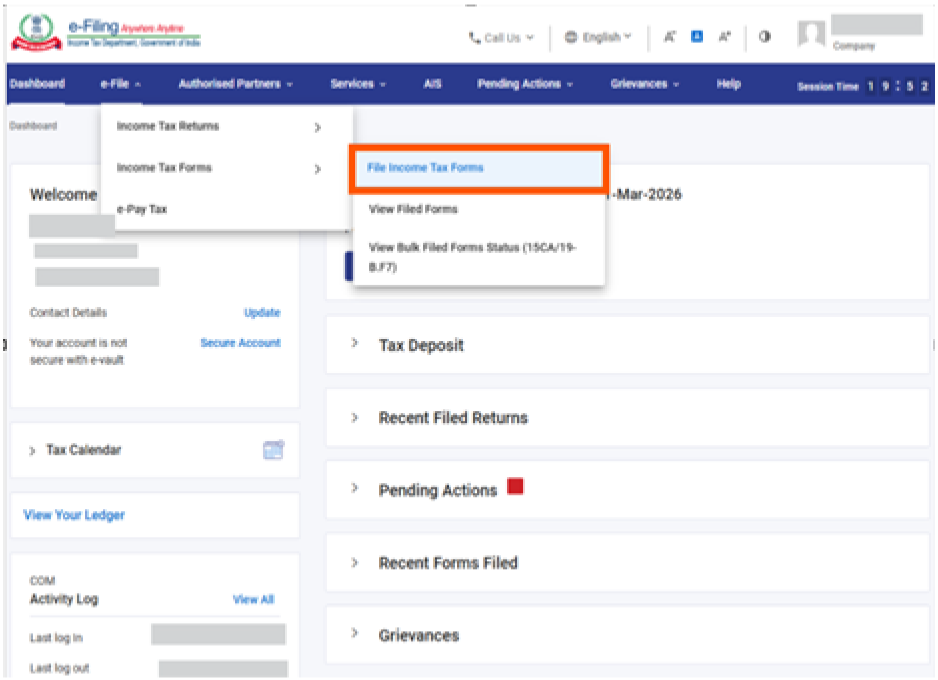
4. Step-by-Step Guide

Step 1: Log in to the e-Filing portal with your User ID and Password.

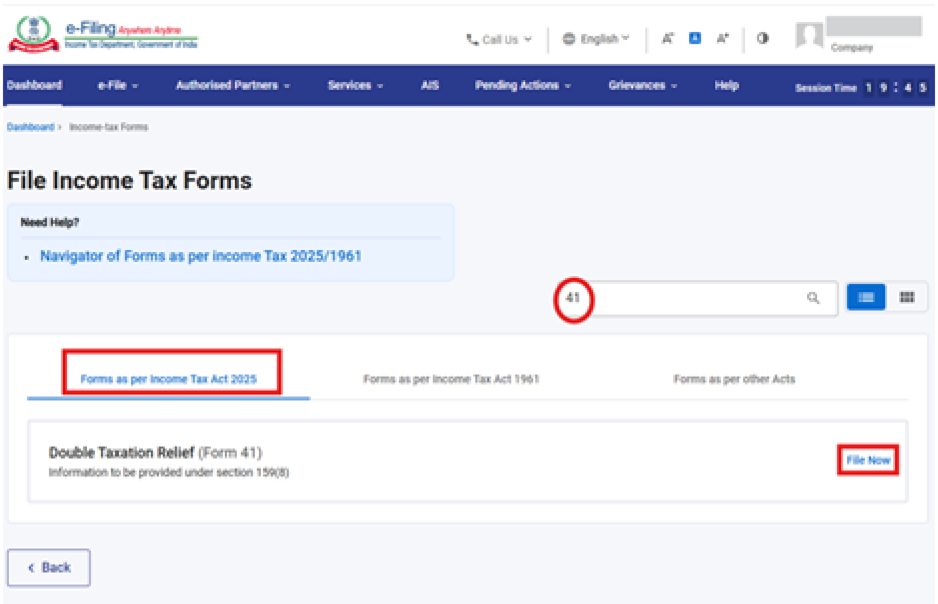
Step 2: Enter the User ID as (PAN- In case of Non-resident having PAN and NR ID- In case of users who registered as Non-Residents not holding PAN category) and enter the Password.



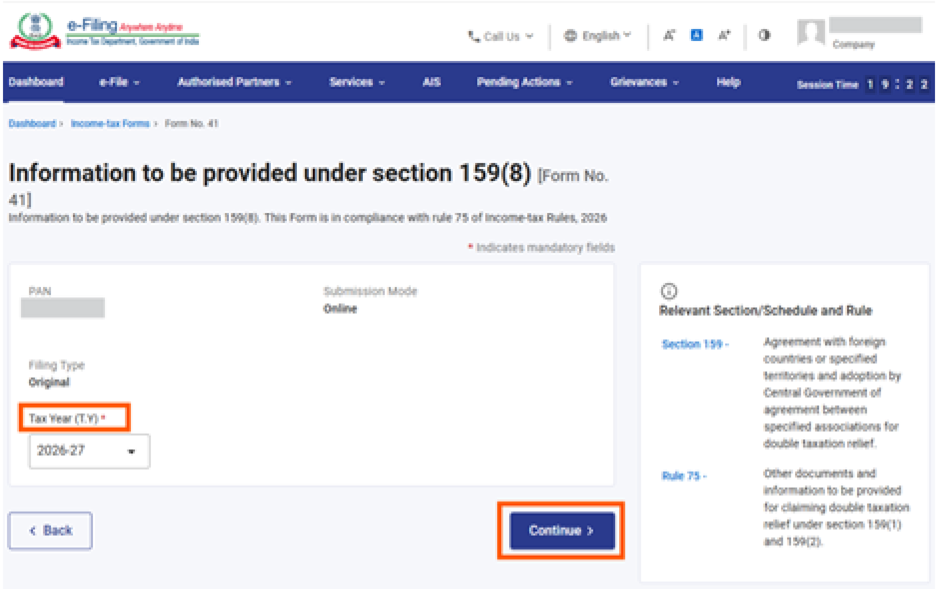
Step 3: Go to e-File >Income Tax Forms > File Income Tax Forms.



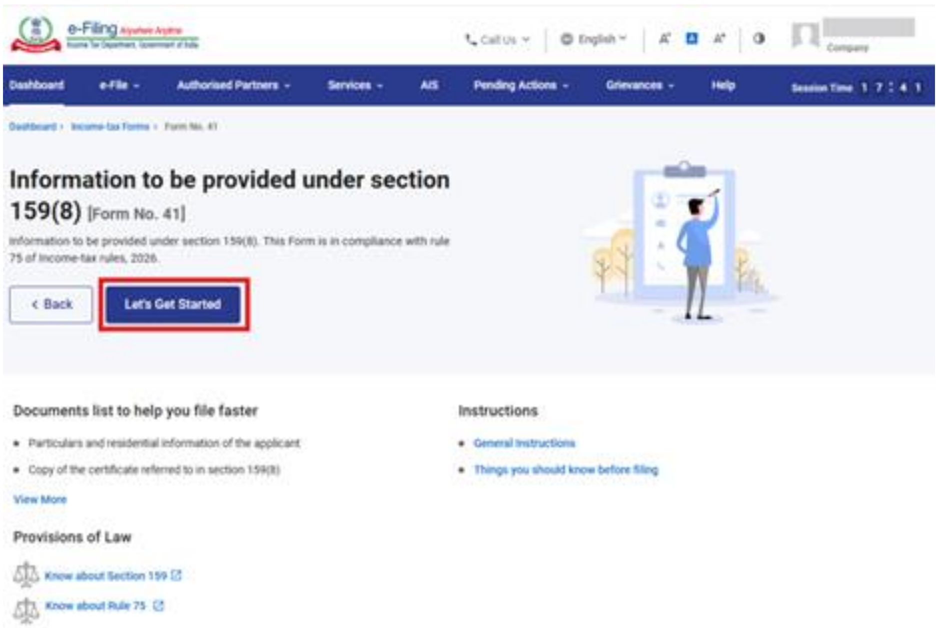
Step 4: Select the Forms as per Income Tax Act 2025 tab, search for Form 41, and click the File Now button.



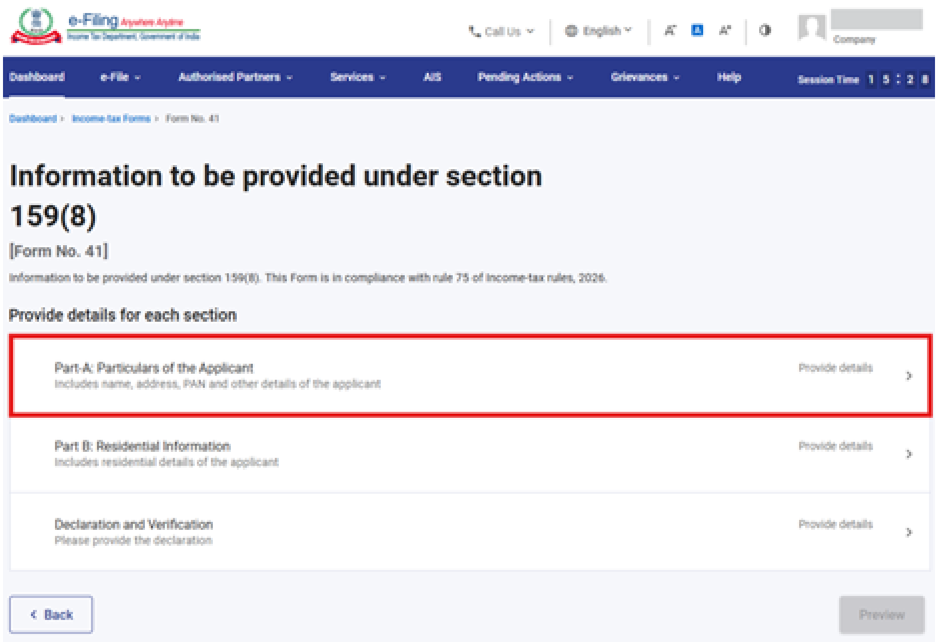
Step 5: Select the applicable Tax Year (T.Y) and click on Continue button.



Step 6: Click on Let's Get Started.

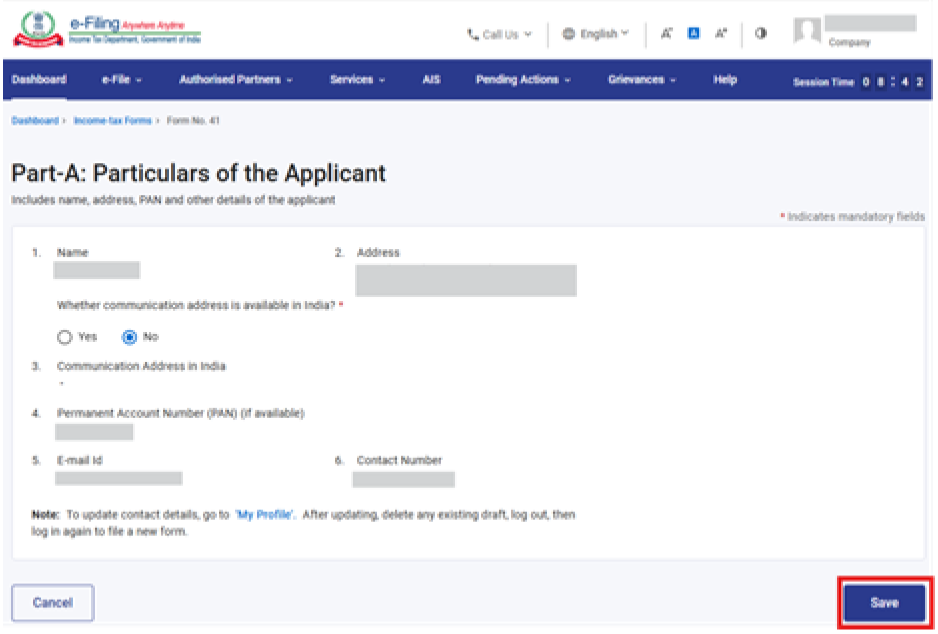


Step 7: Post clicking on Let's Get Started button, user will be navigated to Panel screen and Select the 1st Panel: "Part A: Particulars of the Applicant".

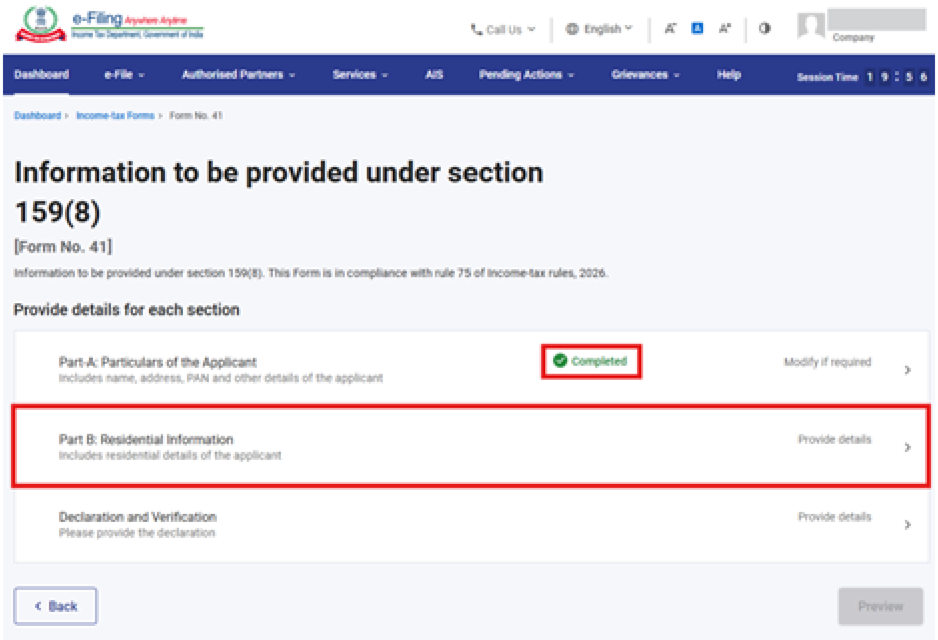


Step 8: Confirm the Particulars and click on Save.

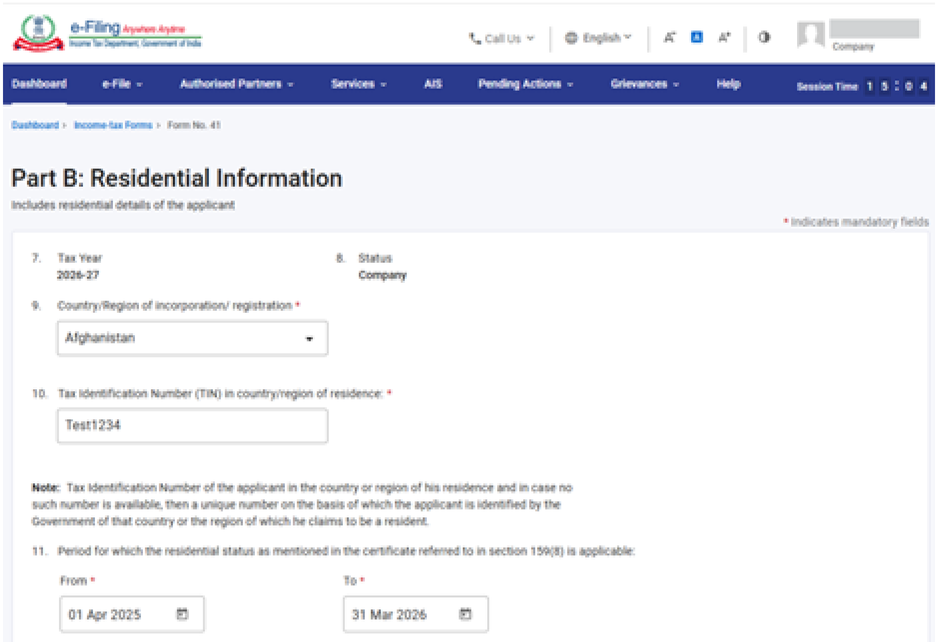
Note: Please ensure that all mandatory details under "My Profile" section including address is completed. You can update your contact and address details by clicking on hyperlink "My Profile".

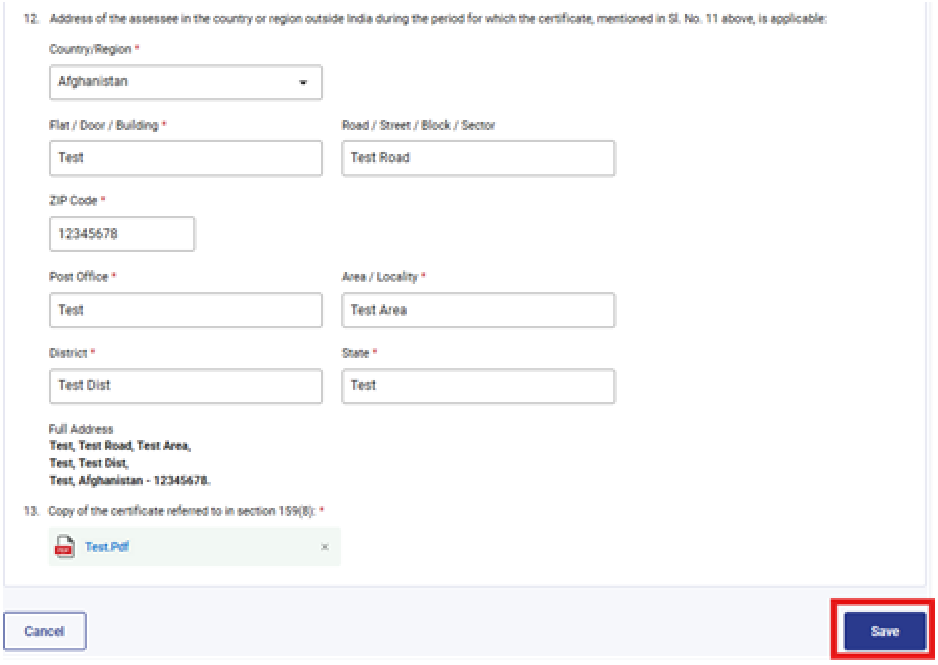


Step 9: Post saving the 1st panel, status of panel will be displayed as Completed then select the 2nd Panel: "Part B: Residential Information".

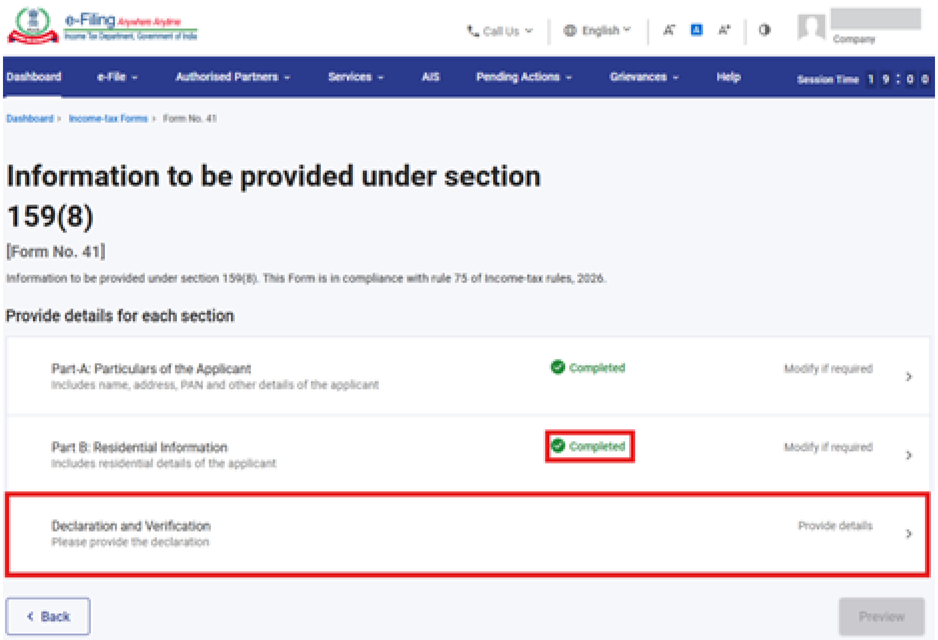


Step 10: Fill the required details in the 2nd Panel and click on Save.

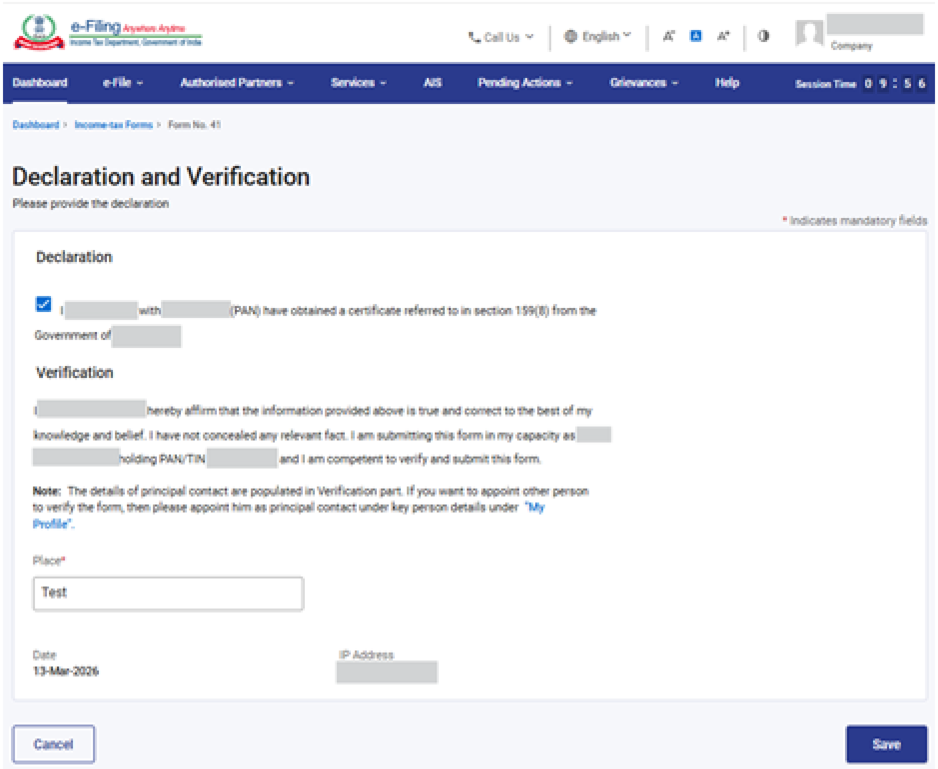




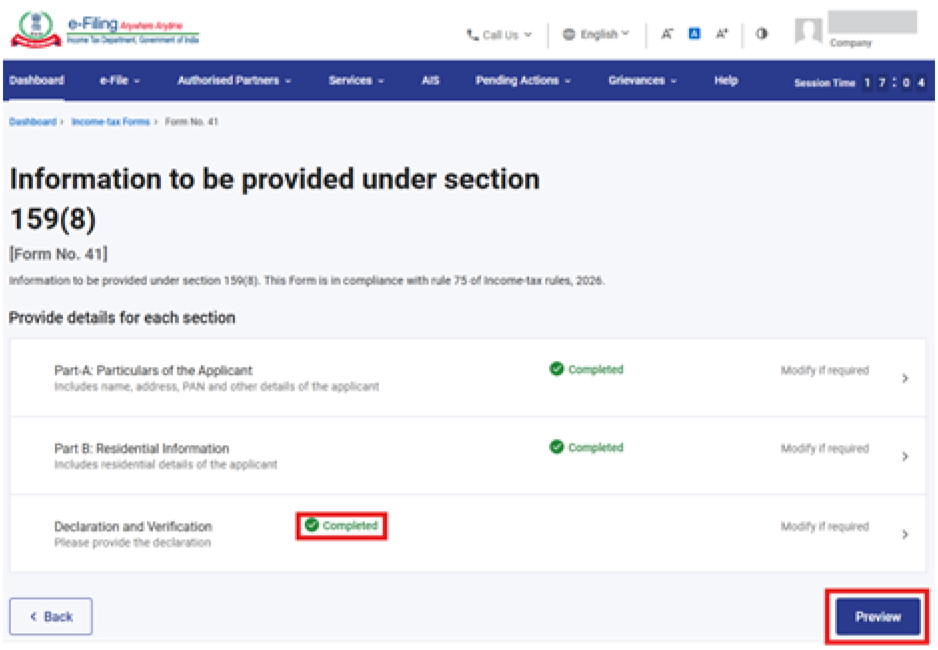
Step 11: Post saving the 2nd panel, status of panel will be displayed as Completed then select the 3rd Panel: "Declaration and Verification".



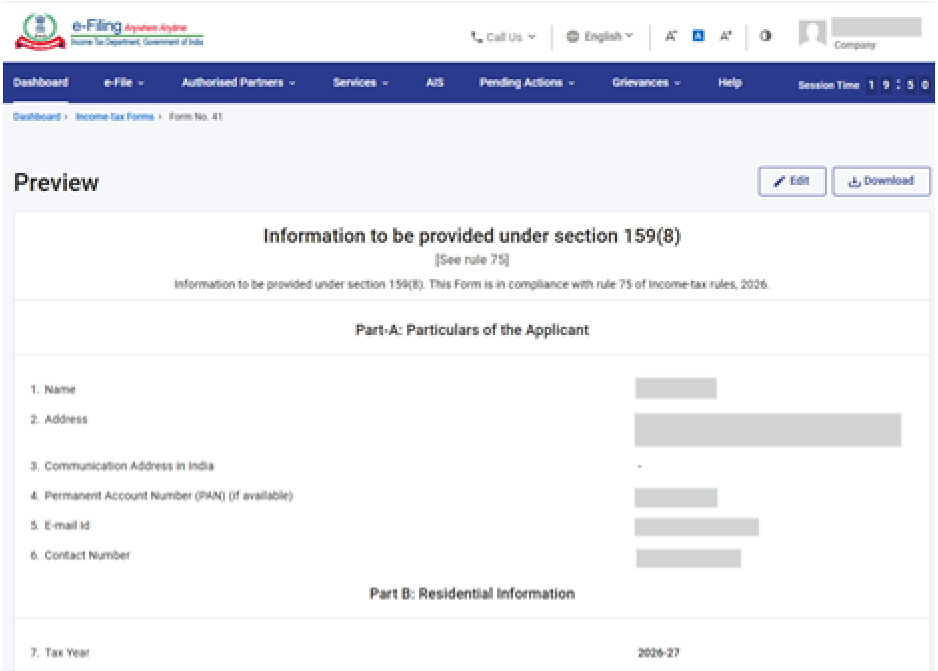
Step 12: Fill the required details in the 3rd panel and click on Save.

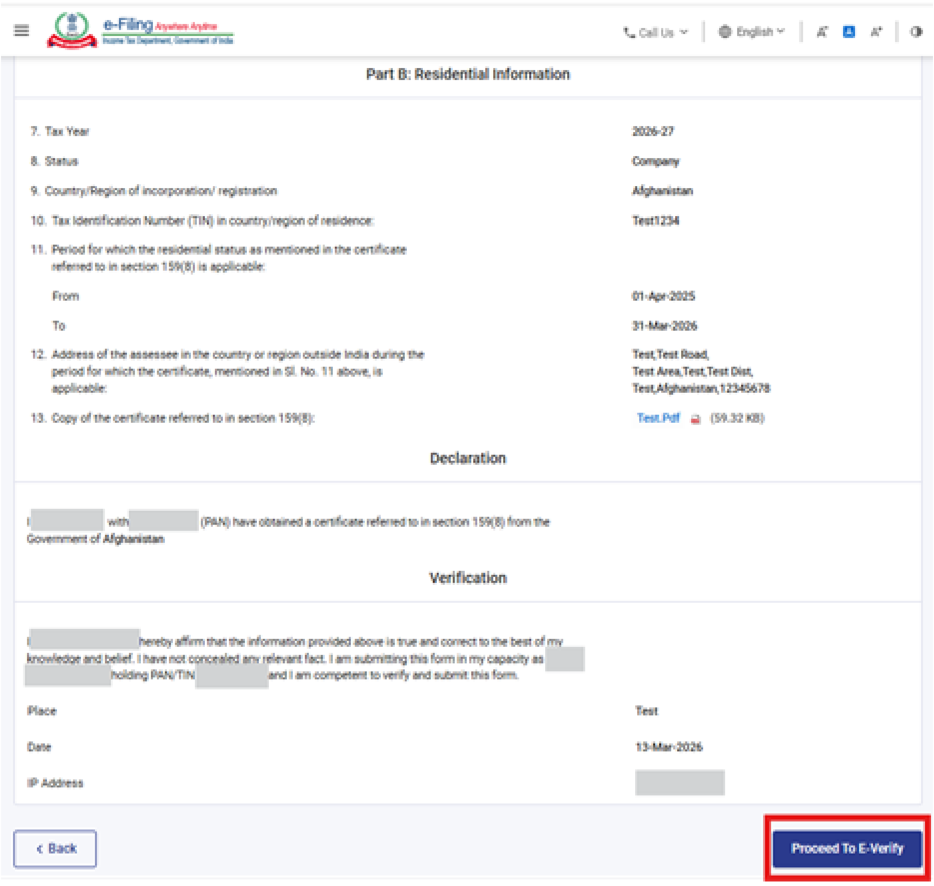


Step 13: Post saving the 3rd panel, status of panel will be displayed as Completed then click on Preview.

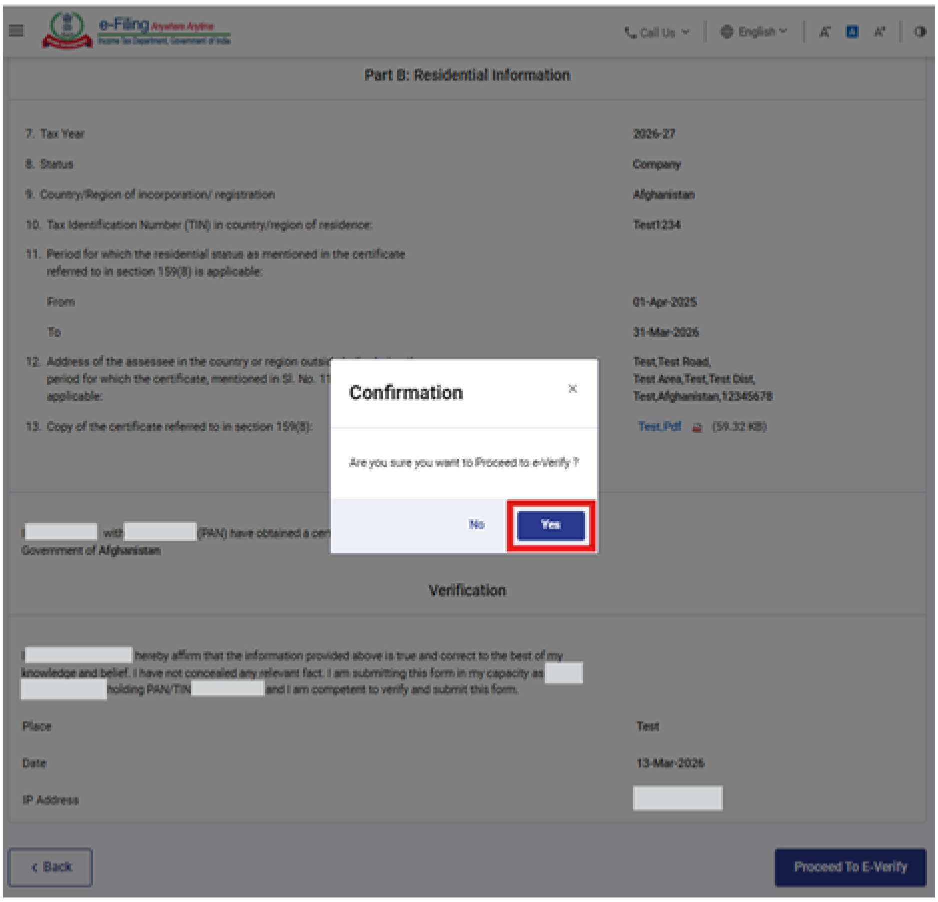


Step 14: On the Preview page, verify the details and click Proceed To E-Verify.





Step 15: Post clicking on Proceed To E-Verify button, a popup confirmation displaying that you would like to proceed to e-Verify. Click on Yes.

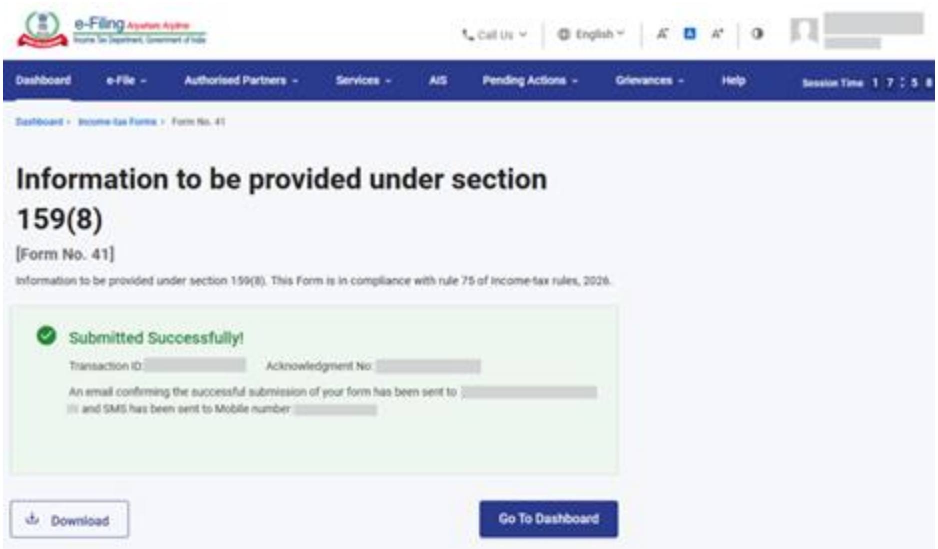


Step 16: On clicking Yes, you will be navigated to the e-Verify page where you can verify the Form 41 based on your login type:

1. PAN Login: Verify using EVC or DSC (as applicable)
2. NR ID Login: Verify using the OTP's sent to your email and mobile number

Note: Refer to the How to e-Verify user manual to learn more.

After successful e-Verification, a success message is displayed along with a Transaction ID and Acknowledgement Receipt Number. Please keep a note of the Transaction ID and Acknowledgement Receipt Number for future reference. You will also receive a confirmation message on the email ID(s) and mobile number(s) registered with the e-Filing portal.


e-Filing
Call Us
English
Dashboard
e-File
Authorised Partners
Services
AIS
Pending Actions
Grievances
Help
Session Time 1 7 : 5 8
Dashboard › Income-tax Forms › Form No. 41
Information to be provided under section 159(8)
[Form No. 41]
Information to be provided under section 159(8). This Form is in compliance with rule 75 of Income-tax rules, 2026.
Submitted Successfully!
Transaction ID:
Acknowledgment No:
An email confirming the successful submission of your form has been sent to
and SMS has been sent to Mobile number
Download
Go To Dashboard