

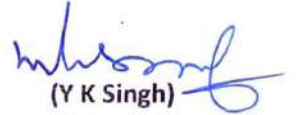
Government of India  
Ministry of Finance  
Central Board of Direct Tax  
Directorate of Income Tax (Systems), New Delhi

New Delhi, 12<sup>th</sup> Dec 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 16th 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.

  
(Y K Singh)

DGIT (Systems)-1, CBDT

**Copy to: -**

1. PPS to the Chairman and Members, CBDT, North Block, New Delhi.
2. All Pr. Chief Commissioners/ Director Generals of Income Tax-with a request to circulate amongst all officers in their regions / charges.
3. JS(TPL)-I & II/Media coordinator and Official Spokesperson of CBDT.
4. DIT(IT)/DIT(Audit)/DIT(Vig)/ADG(System)1,2,3,4,5/CIT(ITBA), CIT(CPC)-Bangalore, CIT(CPC-TDS)-Ghaziabad
5. ADG (PR.PP&OL) with a request for advertisement campaign for the Notification.
6. TPL and ITA Divisions of CBDT
7. The Institute of Chartered Accountants of India, IP Estate, New Delhi.
8. Web Manager, "incometaxindia.gov.in" for hosting on the 'website'.
9. Database cell for uploading on [www.irsofficersonline.gov.in](http://www.irsofficersonline.gov.in) and DG System's Corner.
10. ITBA publisher for uploading on ITBA website

  
(Dharm Veer Singh)

Addl. DG(Systems)-3, CBDT