

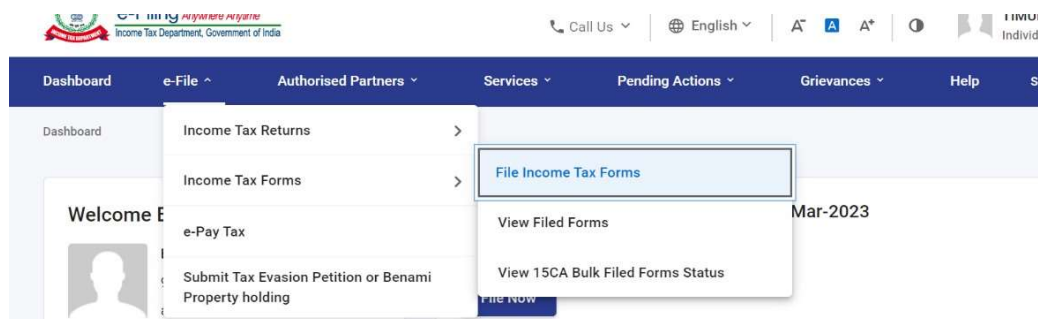
Procedure of generation/Registration of Form 10F on Income Tax e-filing portal

A. For Non- Registered Category

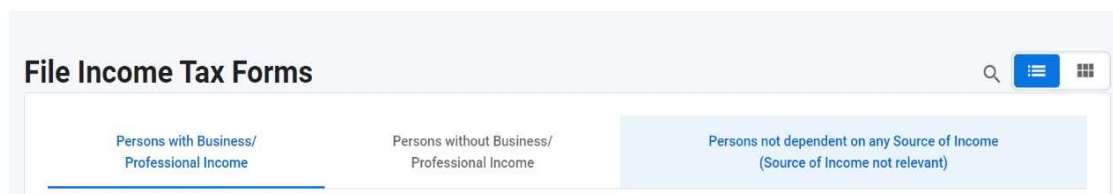
- 1) Click on the link- <https://eportal.incometax.gov.in/iec/foservices/#/pre-login/register>
- 2) Under the 'others' category, there is an option to choose 'non-residents not holding and not required to have PAN'.
- 3) Certain basic details will need to be entered, like name, date of incorporation, tax identification number, status, and country of residence.
- 4) The non-resident will then have to provide the details of the key person, i.e., name, date of birth, etc.
- 5) The next step is to provide contact details, i.e., email address and mobile number, which will be verified through an OTP.
- 6) Lastly, the non-resident will need to upload certain documents like its TRC, address proof, identification proof, and any other document if required.
- 7) Once the non-resident is registered on the portal, it can file Form 10F electronically without having to obtain a PAN in India.

B. For Registered Category

- 8) Sign in to the Income-tax portal using your PAN and password.
- 9) Click on the E-file tab, navigate to the 'Income Tax Forms' and then select 'File Income Tax Forms'.



- 10) Click on the tab 'Persons not dependent on any Source of Income (Source of Income not relevant)'.



- 11) Now select Form 10F from the list of available forms.

Double Taxation Relief (Form 10F)

Information to be provided under sub-section (5) of section 90 or sub-section (5) of section 90A of the Income-tax Act, 1961

[File Now](#)

- 12) Select the Assessment Year 2025-26 and click on 'Continue'.



The screenshot shows a web form for tax filing. At the top, 'Filing Type' is set to 'Original'. Below it, 'Assessment Year (A.Y)*' is a dropdown menu currently showing '2025-26'. At the bottom of the form, there are two buttons: a light blue button with a left arrow and the text '< Back' on the left, and a dark blue button with the text 'Continue >' on the right.

- 13) Fill in the required details as per form and attach your Tax Residency Certificate.
- 14) Save the draft and then click on preview.
- 15) In the next step, verify the Form, using digital signature (DSC) or an electronic verification code, as the case may be.
- 16) Once the form has been verified, click on the 'Submit' tab.
- 17) Kindly save the acknowledgement for future reference.