

# Steps for filing Form 41 online in E-filing Portal of Income Tax for Non-Residents having PAN

## Step 1: Login to your Income Tax portal:

The screenshot shows the Income Tax e-filing portal login page. The browser address bar displays "portal.incometax.gov.in/iec/foservices/#/login". The page header includes the "e-Filing Anywhere Anytime" logo and navigation options like "Call Us", "English", and "Register". A dark blue navigation bar contains tabs for "Home", "Individual/HUF", "Company", "Non-Company", "Tax Professionals & Others", "Downloads", and "Help". The main content area is titled "Login" and features a form with the following elements:

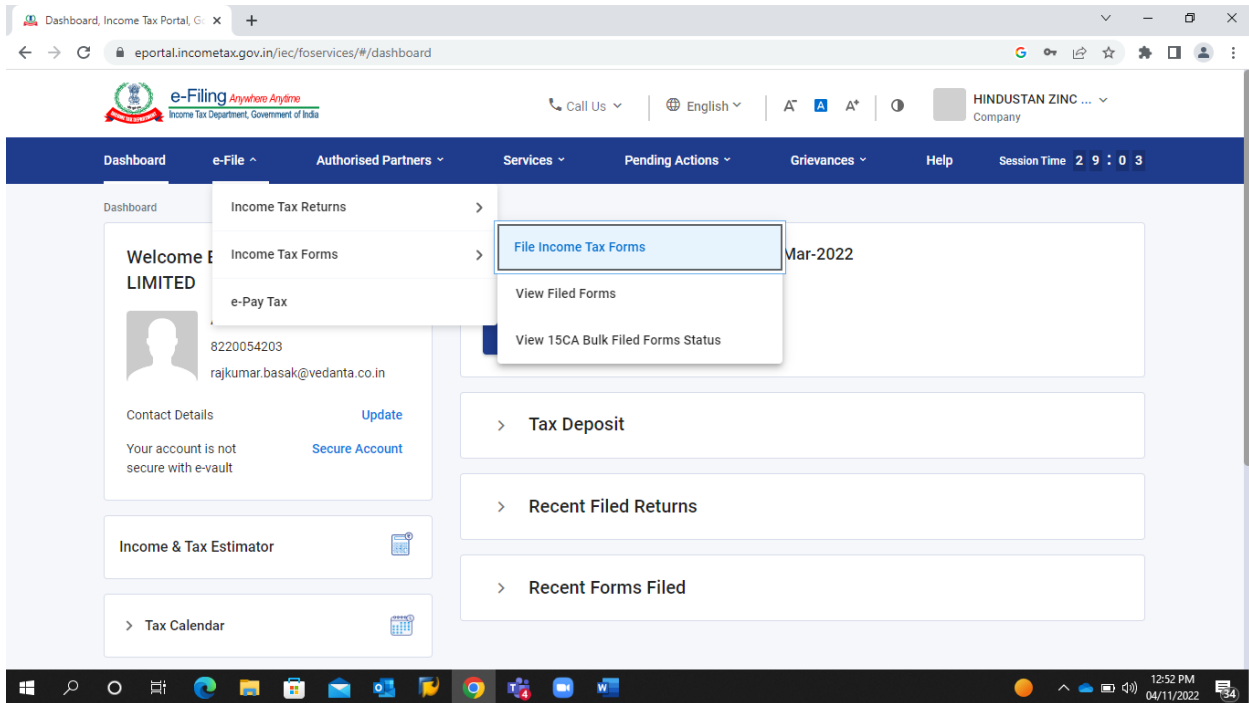
- A heading "Login" and a sub-heading "Enter your User ID \*".
- A text input field containing "PAN/ AADHAAR/ OTHER USER ID".
- A "Continue >" button.
- A "< Back" button.
- A section titled "Other ways to access your account" with a list of user ID types.
- A "Know about your User ID" section on the right, detailing PAN, Aadhaar Number, and Other User ID.

The "Know about your User ID" section includes the following information:

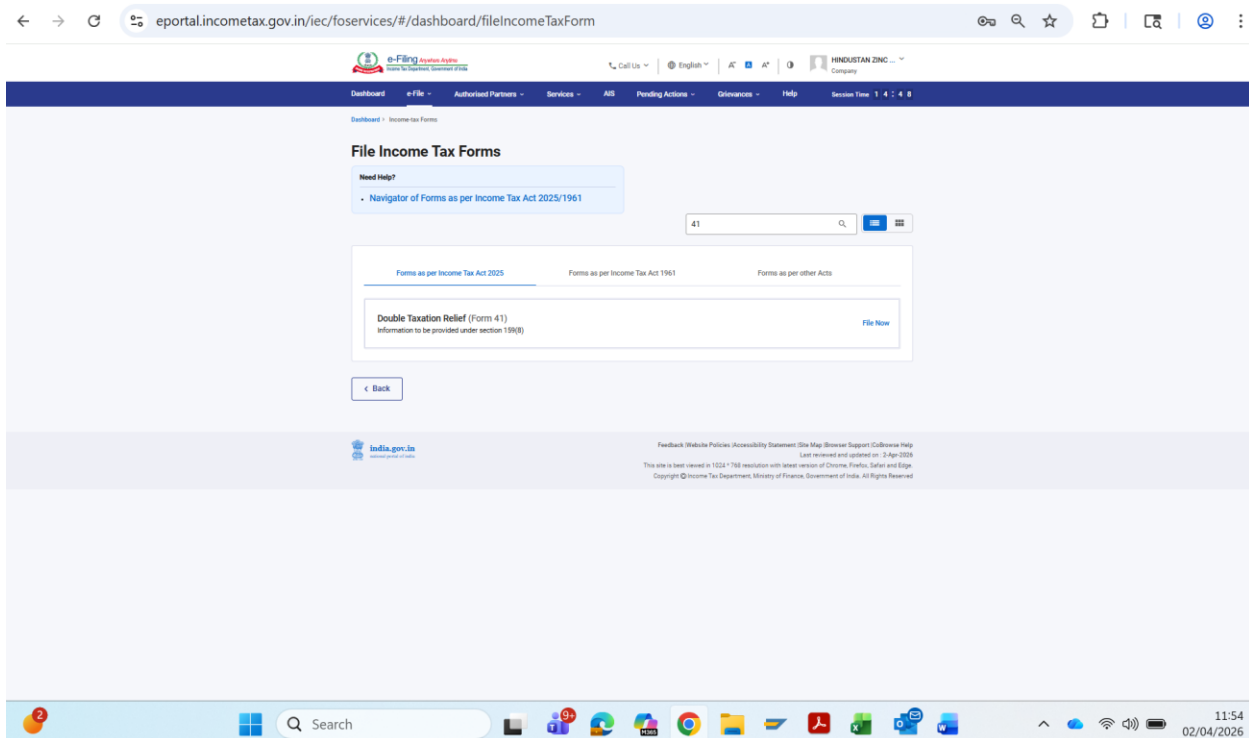
- PAN (Permanent Account Number)**  
For Individuals (Salaried employee, Senior citizen, Self-employed, NRI)  
For Other Than Individuals (Company, Trust, AOP, AJP, BOI, Firm, Local Authority)
- Aadhaar Number**  
For Individuals (Salaried employee, Senior citizen, Self-employed, NRI)
- Other User ID**  
For Chartered Accountant, Tax Deductor and Collector, e-Return Intermediary, TIN 2.0 Stakeholders, External Agency, ITDREIN ARCA (Authorised Representative Chartered Accountant) followed by 6 digit number

The Windows taskbar at the bottom shows the time as 12:50 PM on 04/11/2022.

## Step 2: Go to E-file tab then Income Tax Form and then File Income Tax Forms:



Step 3: File Income Tax Forms windows will open, in search option – write 41 and Select “Forms as per Income Tax Act 2025”. Thereafter, it will show – **Double Taxation Relief (Form 41) – File now, Click on File now**



Step 4: Below Window will appear after clicking on “File now”. Select the Tax year as 2026-27 and continue and after that click on Let’s get started.

The screenshot shows a web browser window displaying the e-portal.incometax.gov.in website. The page title is "Information to be provided under section 159(8) (Form No. 41)". The page content includes a form with the following fields:

- PAN: AAACH7354K
- Submission Mode: Online
- Filing Type: Original
- Tax Year (TY)\*: Select T.Y. (dropdown menu)

There are "Back" and "Continue" buttons at the bottom of the form. To the right of the form, there is a "Relevant Section/Schedule and Rule" section with the following text:

**Section 159 -** Agreement with foreign countries or specified territories and adoption by Central Government of agreement between specified associations for double taxation relief.

**Rule 75 -** Other documents and information to be provided for claiming double taxation relief under section 199(1) and 199(2).

The footer of the page includes the India.gov.in logo and the text: "Feedback Website Policies Accessibility Statement Site Map Browser Support/Colours 1016. Last reviewed and updated on: 3-Apr-2026. This site is best viewed in 1024 x 768 resolution with latest version of Chrome, Firefox, Safari and Edge. Copyright © Income Tax Department, Ministry of Finance, Government of India. All Rights Reserved."

Step 5: Fill all the details in the Form generated, attach the Tax Residency Certificate and Submit.

# Guidelines on Registration and Filing of Form 41 (on e-filing portal) for Non-Residents having no PAN

## Procedure for registration on e-filing portal

1. Click on the below link

<https://www.incometax.gov.in/iec/foportal/>

2. Click on Register as “Others” and select category as “**Non-Residents not holding PAN**” and click on continue.

The screenshot shows the e-filing portal registration page. The browser address bar displays [eportal.incometax.gov.in/iec/foportal/#/pre-login/register](https://eportal.incometax.gov.in/iec/foportal/#/pre-login/register). The page features a navigation menu with options: Home, Individual/IEP, Company, Non-Company, Tax Professionals & Others, Downloads, and Help. A progress indicator shows four steps: 1. Get Started (active), 2. Fill Details, 3. Verify Details, and 4. Secure Your Account. The main content area is titled "Let's Get Started" and includes a "Register as" section with two radio buttons: "Taxpayer" and "Others" (selected). Below this is a "Category" dropdown menu with "Non-Residents not holding PAN" selected. There are "Continue" and "Cancel" buttons. To the right, there is a graphic of a person with a document and a list of eligible roles: Chartered Accountant / External Agency / Tax Deductor and Collector / e-return Intermediary/ TIN D Stakeholders / Non-Residents not holding PAN. The footer contains links for "About Us", "Contact Us", "Using the Portal", and "Related Sites". The Windows taskbar at the bottom shows the date as 02/04/2026 and the time as 12:07.

3. Fill in the requested details and create the login credentials. Save the login credentials for future reference.

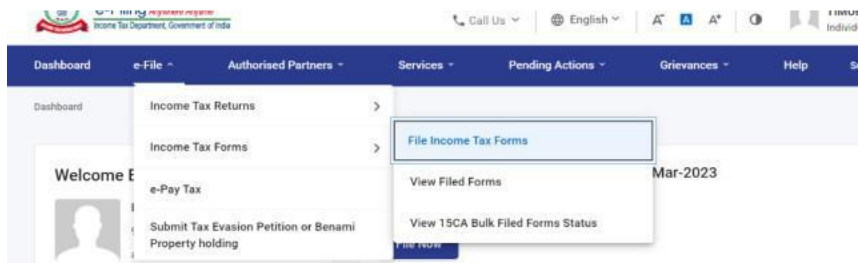
## Procedure of generation of Form 41 on e-filing portal

1. Click on the link-

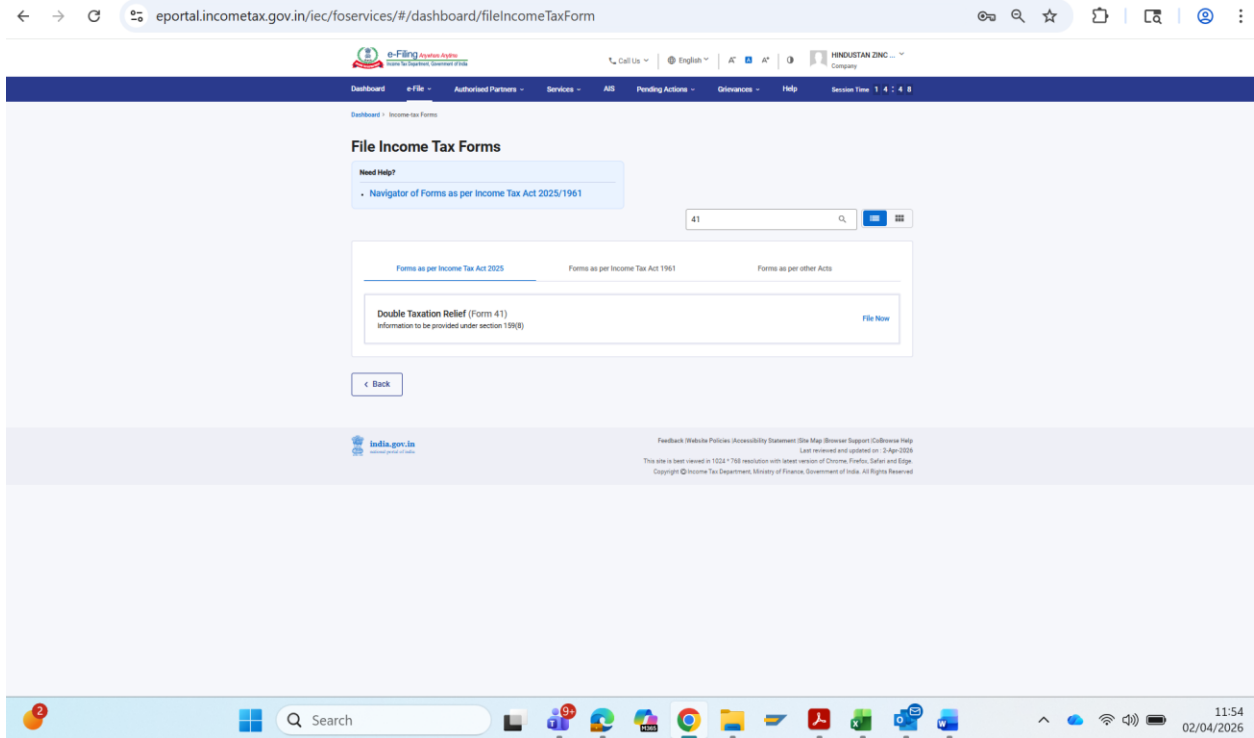
<https://www.incometax.gov.in/iec/foportal/>

2. Sign into the Income-tax portal using your credentials.

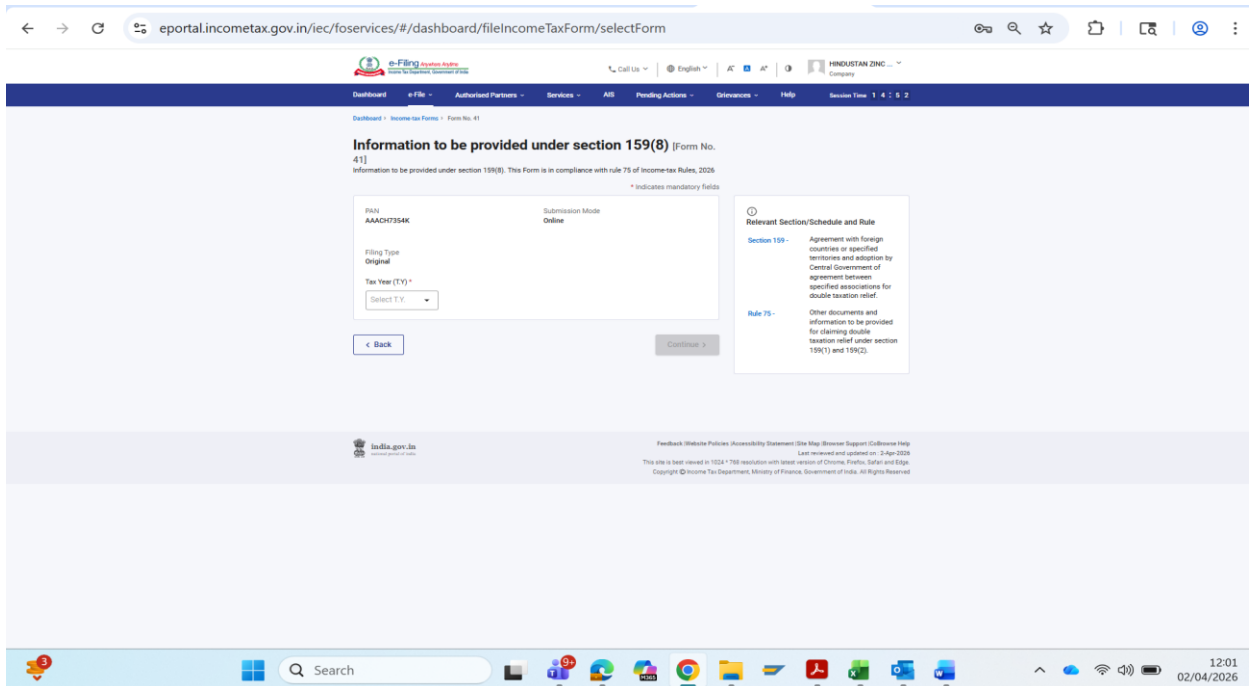
3. Click on the **E-file tab**, navigate to the '**Income Tax Forms**' and then select '**File Income Tax Forms**'.



Step 4: File Income Tax Forms windows will open, in search option – write 41 and Select “Forms as per Income Tax Act 2025”. Thereafter, it will show – **Double Taxation Relief (Form 41) – File now, Click on File now**



Step 4: Below Window will appear after clicking on “File now”. Select the Tax year as 2026-27 and continue and after that click on Let’s get started



Step 5: Fill all the details in the Form generated, attach the Tax Residency Certificate and Submit.