



OIL AND NATURAL GAS CORPORATION LTD.  
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IOM

Dated: 19-10-2023

File Ref. CTD/Aggregated TDS Comp./2023/2

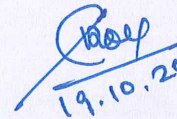
From: C.S Roy, GM (F&A)-Head Corporate Tax (Direct & Indirect)

To: All Heads/In-charge Finance at work centres

**Sub: Submission of online Form 10F for DTAA Benefits.**

1. As you may be kindly aware that CBDT vide its Notification no. 03/2022 dated 16th July 2022 had mandated that certain forms, returns etc. including 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”, are to be furnished electronically only. However, in order to mitigate the genuine hardship to the taxpayers, partial relaxation in online filing the Form 10F was provided to non-residents not having PAN and not required to obtain a PAN as per the provisions of the Income-tax Act and Rules. The relaxation provided by CBDT, from time to time, in filing online Form 10F was last extended upto 30th September, 2023 (copy of notification attached).
2. As no further extension in filing online Form 10F has been provided by CBDT, accordingly, with effect from 1<sup>st</sup> October, 2023, filing of online form 10F had become mandatory and the non-resident vendors not having PAN or not required to obtain PAN in India, are required to file and furnish a copy of Form 10F filed electronically on the website of Income Tax department along with other relevant documents for claiming relief under the applicable DTAA.
3. In this regard, it is brought to the notice of all, that from the perusal of the e-filing portal of Income Tax department and discussions in the tax professional groups, it is observed that Income Tax department has developed/introduced a functionality to get registered and file online forms/returns for Non-residents not holding and not required to have PAN in India. This functionality has enabled non-residents to furnish Form 10F electronically on the e-filing portal without obtaining PAN in India. However, an official notification by CBDT in this regard, is still awaited.
4. A brief process note on how a non-residents can get themselves registered and file online form 10F, on the e-filing portal of Income Tax department in enclosed herewith for your ready reference.
5. This is for information and necessary compliances at your end.

With regards,

  
19.10.2023

(C.S Roy)

Encl.: As above

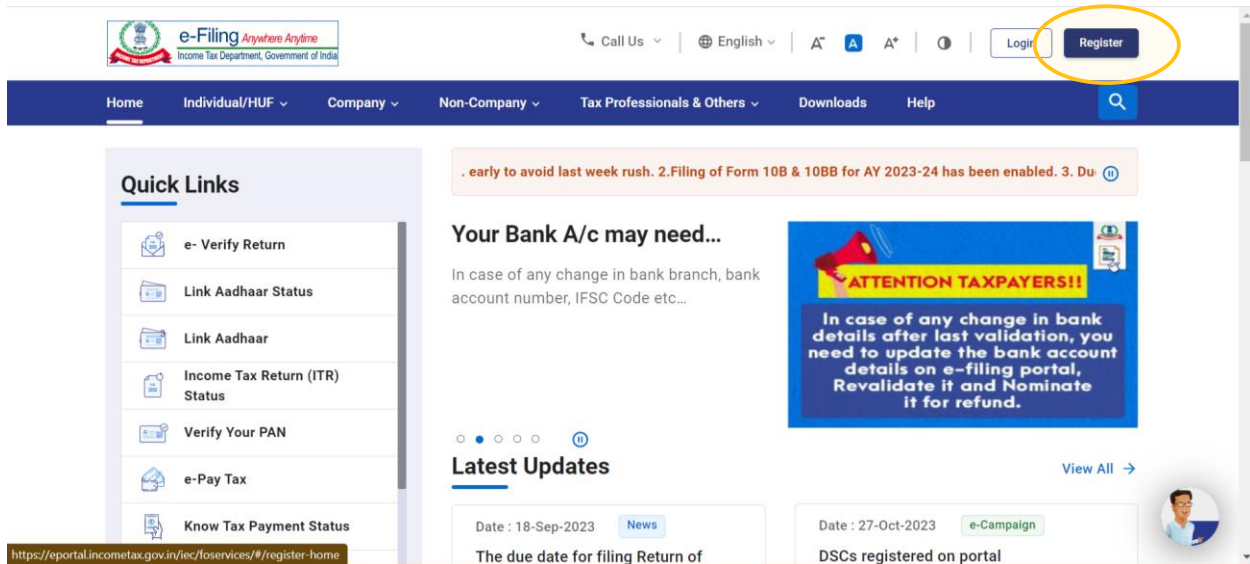
Copy for kind information to:

ED-Chief Corporate Finance & CA pl.

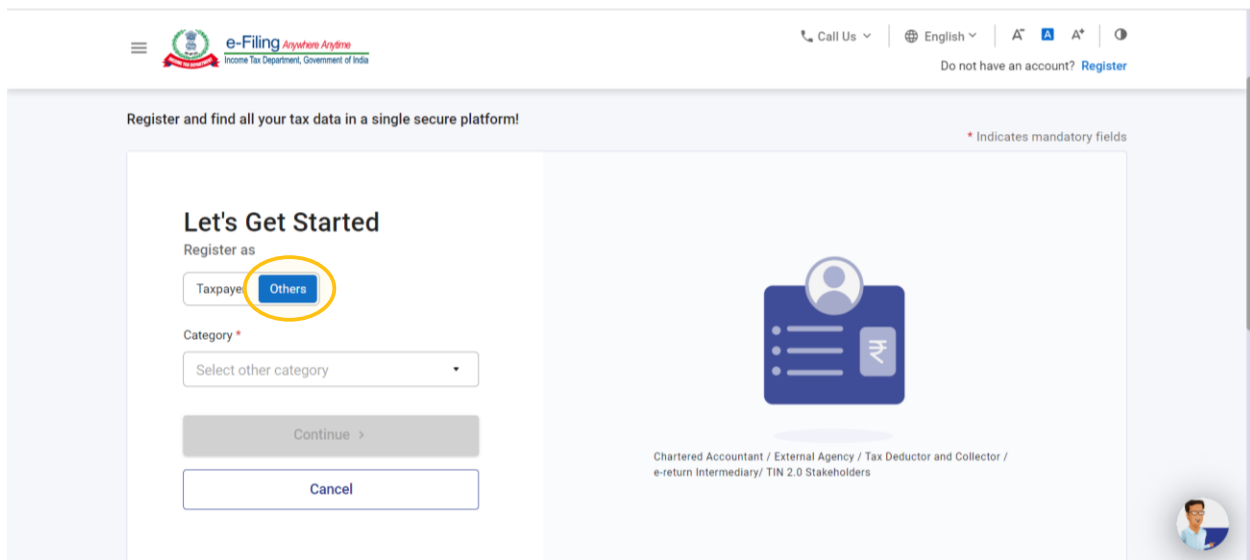
## Step-wise process for obtaining registration and filing of Form 10F by non-residents not holding and not required to have PAN in India on the income tax e-filing portal

### ➤ Step-by-Step Guide: Registering on the e-Filing Portal

- **Step 1:** Visit the e-filing portal at: <https://www.incometax.gov.in/iec/foportal/> and click on 'Register' button located at right side of the Home Page.



- **Step 2:** Click on 'Others' button.



- **Step 3:** Under Category, select 'Non-Residents not holding and not required to have PAN' from the dropdown and proceed.

- **Step 4:** Provide the following in the 'Basic Details' tab and continue:
  - Full name of the foreign entity,
  - Date of its incorporation,
  - Tax Identification Number (TIN), and
  - Country of Residence

- **Step 5:** Under the 'Key Person Details' tab, provide the details of the person who would be e-filing the form:
  - Name of the key person,
  - Date of birth,
  - TIN of the key person (PAN, not necessarily), and
  - Designation in the foreign entity

The screenshot shows the 'Key Person Details' tab selected. The form contains the following fields:

- Full Name of key person \*: Ram Kumar
- Date Of Birth \*: 05-Oct-2000
- Tax Identification Number of key person \*: AAAAA1234A
- Designation \*: Director


Buttons for '< Back' and 'Continue >' are visible at the bottom. A 'Please Note' box is also present on the right side of the form.

- **Step 6:** Under the 'Contact Details' tab, provide the following details:
  - primary and secondary mobile number and email IDs,
  - postal address of the foreign entity

The screenshot shows the 'Contact Details' tab selected. The form contains the following fields:

- Primary Mobile Number \*: 9876543210
- Primary Mobile Number Belongs to \*: Self
- Primary Email ID \*: ramkumar@xyz.com
- Primary E-Mail ID belongs to \*: Self
- Secondary Mobile Number \*: 9876543211
- Secondary Mobile Number belongs to: Key Person
- Secondary Email ID \*: shyamkumar@xyz.com
- Secondary Email ID belongs to: Key Person

A 'Please Note' box on the right states: "On click of 'Continue' different OTPs will be sent on Primary Mobile Number and Email Id for verification". Buttons for '< Back' and 'Continue >' are visible at the bottom.


Call Us | English | A<sup>+</sup> | A<sup>+</sup> | Do not have an account? [Register](#)

### Postal Address Details

Country \*  
INDIA

Flat/ Door/ Building \*  
1/2 Ram Nagar

Road/ Street/ Block/ Sector


Pincode \*  
110001

Post Office \*  
New Delhi G.P.O.

Area/ Locality \*  
New Delhi


Town/City/District \*  
New Delhi

State \*  
Delhi

[< Back](#)
[Continue >](#)


- **Step 7:** A six-digit mobile OTP and email OTP will be shared on your primary mobile number and primary email ID, to complete the registration process.

Enter the OTPs and continue.


Call Us | English | A<sup>+</sup> | A<sup>+</sup> | Do not have an account? [Register](#)

### Enter the OTP

We have sent a One Time Password (OTP) in a text message (SMS) to your Primary mobile number 98xxxxx10 and primary email id ra\*\*\*\*ar@xyz.com

Mobile OTP \*


Email OTP \*


Both OTP expires in 14m:43s    3 Attempts remaining

[Resend OTP](#) (Allowed only once)

**Note:** You can go back and update your details if required.

[Continue >](#)





- **Step 8:** Lastly, attach the ID proof, Address proof and the Copy of Tax Residency Certificate (TRC) obtained from the tax authorities of the resident country.

Please note the following points for the attachment to be uploaded:

- Size of each attachment should not exceed 5MB.
- All the attachments should be in pdf format only.

The screenshot shows the 'Attachments' step of the registration process. The page title is 'Registering as - Non-Residents not holding and not required to have pan.' Below the title, it says 'Please provide required details for each section.' There are four tabs: 'Basic Details', 'Key Person Details', 'Contact Details', and 'Attachments'. The 'Attachments' tab is active. A note states: 'Note: Only .pdf files. 5mb max file size'. There are four attachment slots: 'ID Proof \*', 'Address Proof \*', 'Copy of The Tax Residency Certificate (TRC) \*', and 'Optional Attachment'. Each of the first three slots contains a file named 'Sample1.pdf'. The 'Optional Attachment' slot has an 'Attach File' button. At the bottom, there are 'Back' and 'Continue' buttons. The top navigation bar includes 'Call Us', 'English', and 'Register'.

- **Step 9:** The details furnished above would be available for your verification. After verifying the same, click on 'Confirm to complete the registration process.'

The screenshot shows the 'Verify Details' step of the registration process. The page title is 'Registering as - Non-Residents not holding and not required to have pan.' Below the title, it says 'Please review if the information is correct & modify your details if needed.' There are two sections: 'Basic Details' and 'Key Person Details'. The 'Basic Details' section has an 'Edit' button and contains the following information:

Category of Taxpayer	Full Name	Date of Incorporation	Tax Identification Number
NRO	ABC Private Limited	05-Oct-2023	01234567891
Country of Residence	INDIA		

The 'Key Person Details' section also has an 'Edit' button. The top navigation bar includes 'Call Us', 'English', and 'Register'.

The screenshot shows the registration page on the e-filing portal. At the top, there is a navigation bar with the e-filing logo, 'Call Us', 'English', and font size options. Below the navigation bar, there are tabs for '( Self )' and 'Key Person'. The main content area displays the postal address: '1/2 Ram Nagar New Delhi New Delhi G.P.O. New Delhi Delhi India Pincode - 110001'. Below the address, there is an 'Attachments' section with three PDF files: 'ID Proof Sample1.pdf', 'Address Proof Sample1.pdf', and 'Copy of The Tax Residency Certificate (TRC) Sample1.pdf'. At the bottom, there is a '< Back' button and a 'Confirm' button with a user profile icon.

- **Step 10:** On the Set Password page, enter your desired password in both the 'Set Password' and 'Confirm Password' textboxes, set your personalized message, and click 'Register'.

*Note:*

- Do not click Refresh or Back
- While entering your new password, be careful of the password policy as can be seen from the snapshot below

The screenshot shows the 'Secure Your Account' page on the e-filing portal. It features a 'Set Password' field with a success message: 'Success : Password is strong'. Below it is a 'Confirm Password' field. There is also a 'Set your Personalized message' field with a character count of 'Remaining Characters : 00'. A 'Register' button is highlighted with a yellow circle. The page also includes a large blue padlock icon and a user profile icon in the bottom right corner.

A success message will be displayed on the e-filing portal upon completion of the registration process. Further, a confirmation email will be sent on the registered email id and SMS will be sent on mobile number along with the user ID details.

➤ [Step-by-Step Guide: Filing of electronic Form 10F](#)

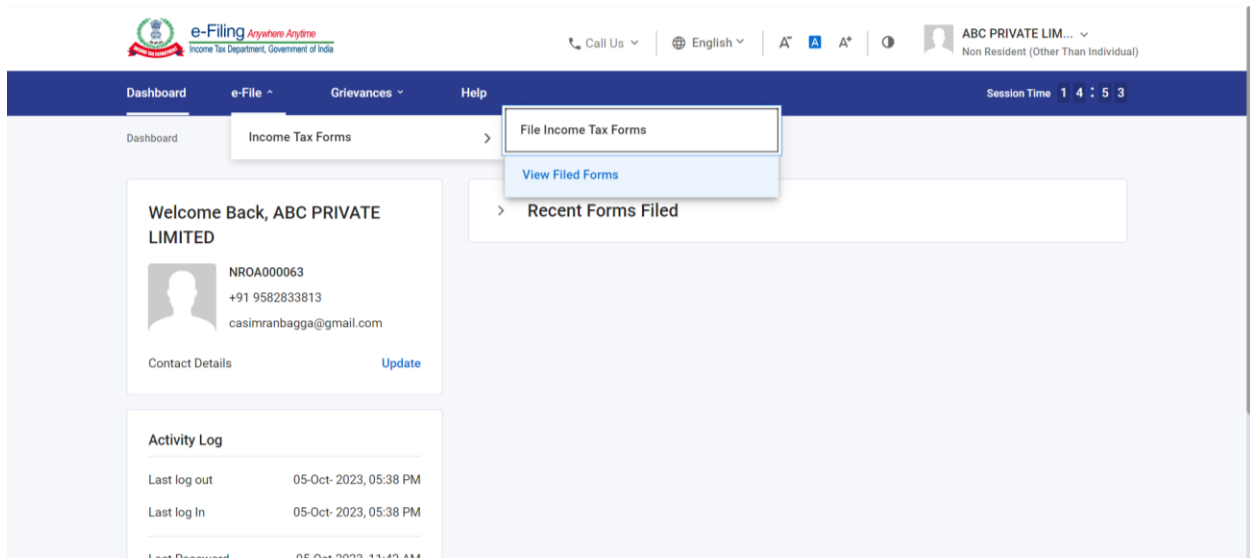
- **Step 1:** Login on the e-filing portal using the user ID and password.

The screenshot shows the e-filing portal homepage. At the top right, the 'Login' button is circled in yellow. The page includes a 'Quick Links' sidebar with options like 'e-Verify Return', 'Link Aadhaar Status', and 'Income Tax Return (ITR) Status'. A central alert reads 'Your Bank A/c may need...' with instructions to update bank details. A blue banner says 'ATTENTION TAXPAYERS!!' with a message about updating bank details for refunds. The 'Latest Updates' section shows news from 18-Sep-2023 and an e-Campaign from 27-Oct-2023. A URL bar at the bottom left shows 'https://eportal.incometax.gov.in/iec/foervices/#/login'.

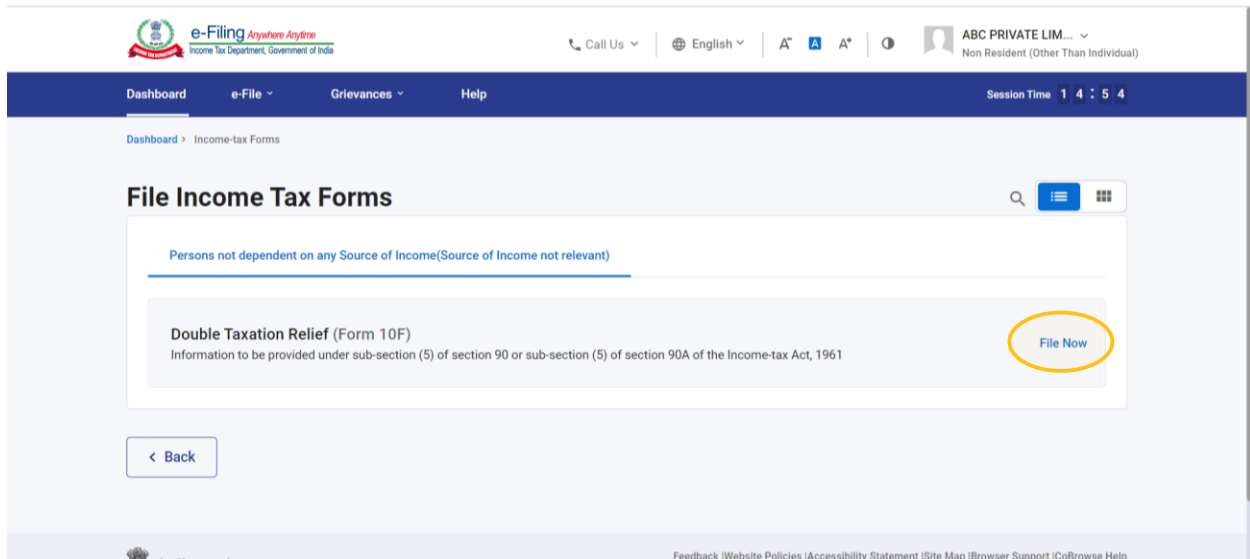
The screenshot shows the login page of the e-filing portal. The 'Continue' button at the bottom of the login form is circled in yellow. The page displays the user ID 'NROA00063', a secure access message, and a password field. A 'TaxGenie' chatbot is visible on the right side of the page.




- **Step 2:** Select 'e-file' tab and then select 'Income Tax Forms'. Then select 'File Income Tax Forms'.



- **Step 3:** On the 'Income Tax Forms' page, the option to e-file Form 10F [Double Taxation Relief (Form 10F)] will be displayed. Click on 'File Now' to proceed further.



- **Step 4:** From the dropdown, select the Assessment Year for which Form 10F is to be obtained and then click on 'Continue'.



[Call Us](#) | [English](#) | [A<sup>-</sup>](#) [A](#) [A<sup>+</sup>](#) | [?](#)

## Information under section 90(5) or section 90A(5) [Form No. 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. This form is in compliance with Rule 21AB.

\* Indicates mandatory fields

User ID <b>NROA000063</b>	Submission Mode <b>Online</b>
Filing Type <b>Original</b>	
Assessment Year (A.Y) * <input style="width: 100%;" type="text" value="2022-23"/>	

**Relevant Section and Rule**


**Section 90** - Agreement with foreign countries or specified territories

**Section 90A** - Adoption by Central Government of agreement between specified associations for double taxation relief

**Rule 21AB** - Certificate for claiming relief under an agreement referred to in sections 90 and 90A

[< Back](#)
[Continue >](#)

- **Step 5:** Click on 'Let's Get Started' button to proceed with filing of Form 10F.



[Call Us](#) | [English](#) | [A<sup>-</sup>](#) [A](#) [A<sup>+</sup>](#) | [?](#)

ABC PRIVATE LIM...   
Non Resident (Other Than Individual)


[Dashboard](#) | [e-File](#) | [Grievances](#) | [Help](#)
Session Time 1 2 : 2 3

[Dashboard](#) > [Income-tax Forms](#) > [Form 10F](#)

## Information under section 90(5) or section 90A(5) [Form No. 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.

[< Back](#)
[Let's Get Started](#)



**Documents list to help you file faster**

- Tax Residence Certificate

**Instructions**

- [General Instructions](#)
- [Things you should know before filing](#)

- **Step 6:** Now, the form filing process will start. Furnish the following details in the e-form:
  - Details of Authorised signatory (Name, Father's name) – *Please note that the form automatically picks the name of the person registered as key person.*
  - Section of the Income Tax Act, 1961 under which Form 10F is to be obtained (Section 90 or 90A)
  - Status of the non-resident entity (Individual/Company/Firm/etc)
  - Country/territory of incorporation or registration
  - TIN or a unique number from which taxpayer is identified by the government of the country in which it is incorporated/registered as tax resident.
  - Period for which TRC is obtained
  - Address of the taxpayer in the country/territory outside India during the period of TRC
  - Address of authorized signatory/key person

**Information under section 90(5) or section 90A(5)**  
[Form No. 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. This Form is in compliance with sub-rule (1) of rule 21AB.

\* Indicates mandatory fields

I RAM KUMAR  of Shri

In the capacity of DIRECTOR do provide the following information, relevant to the previous year 2021-22

In the case of ABC PRIVATE LIMITED for the purposes of sub-section(5) of

**Nature of information**

(i) Status (individual, company, firm etc.) of the assessee \*

(ii) Permanent Account Number

-

(iii) Country or specified territory of incorporation or registration \*

(iv) Assessee's tax identification number in the country or specified territory of residence and if there is no such number, then, a unique number on the basis of which the person is identified by the Government of the country or the specified territory of which the assessee claims to be a resident \*

(v) Period for which the residential status as mentioned in the certificate referred to in sub-section (4) of section 90 or sub-section (4) of section 90A is applicable

From \*  To \*

(vi) Address of the assessee in the country or territory outside India during the period for which the certificate, mentioned in (v) above, is applicable

Country \*

Flat / Door / Building \*  Road / Street / Block / Sector

ZIP Code \*

2. I have obtained a certificate referred to in sub-section (4) of section 90 or sub-section (4) of section 90A from the Government of Italy

Name  
RAM KUMAR

Permanent Account Number  
-

**Address**

Country \*  
Italy

Flat / Door / Building \*  
Building

Road / Street / Block / Sector

ZIP Code \*  
987654

Post Office \*  
P.O.

Area / Locality \*  
Area

District \*  
District

State \*  
State

< Cancel Save Draft Preview

- **Step 7:** Before submission, attach the copy of TRC and click on “Preview’ button to re-verify the details.

*Please note the following points for the attachment to be uploaded:*

- *Size of each attachment should not exceed 5MB.*
- *All the attachments should be in pdf and zip format only.*

District \*  
District

State \*  
State

**Verification**

I RAM KUMAR do hereby declare that to the best of my knowledge and belief what is stated above is correct, complete and is truly stated.\*

Tax residence certificate \*

Sample1.Pdf

IP Address  
134.238.252.189

Date  
05-Oct-2023

Place \*  
Gurgaon

Note:


1. Size of each attachment should not exceed 5MB.
2. All the attachments together cannot exceed 50MB.
3. All the attachments should be in pdf and zip format only.

< Cancel Save Draft Preview

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Last reviewed and updated on : 5-Oct-2023  
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- **Step 7:** Click on 'Proceed To E-Verify' button to proceed with the submission of Form 10F.



Call Us | English | A+ | A\*

**Preview** Edit | Download

**Form 10F** [See sub-rule (1) of rule 21AB]  
Information under section 90(5) or section 90A(5)

I **RAM KUMAR** son of Shri **Shyam kumar** in the capacity of **DIRECTOR** do provide the following information, relevant to the previous year **2021-22** in the case of **ABC PRIVATE LIMITED** for the purposes of sub-section(5) of Section 90

Sl. No	Nature of information	Details
(i)	Status (individual, company, firm etc.) of the assessee	Company
(ii)	Permanent Account Number	-
(iii)	Country or specified territory of incorporation or registration	Italy
(iv)	Assessee's tax identification number in the country or specified territory of residence and if there is no such number, then, a unique number on the basis of which the person is identified by the Government of the country or the specified territory of which the assessee claims to be a resident	01234567891
(v)	Period for which the residential status as mentioned in the certificate referred to in sub-section (4) of section 90 or sub-section (4) of section 90A is applicable	01-Apr-2021 to 31-Mar-2022
(vi)	Address of the assessee in the country or territory outside India during the period for which the certificate, mentioned in (v) above, is applicable	2/3 XYZ, p.O., Area, District, State, Italy - 123456


Call Us | English | A+ | A\*

2. I have obtained a certificate referred to in sub-section (4) of section 90 or sub-section (4) of section 90A from the Government of Italy

Name: **RAM KUMAR**

Permanent Account Number: **-**

Address: **Building, PO, Area, District, State, Italy - 987654**

**Verification**

I **RAM KUMAR** do hereby declare that to the best of my knowledge and belief what is stated above is correct, complete and is truly stated.


Tax residence certificate: [Sample1.Pdf](#) (24.7 KB)

IP Address: **134.238.252.189**

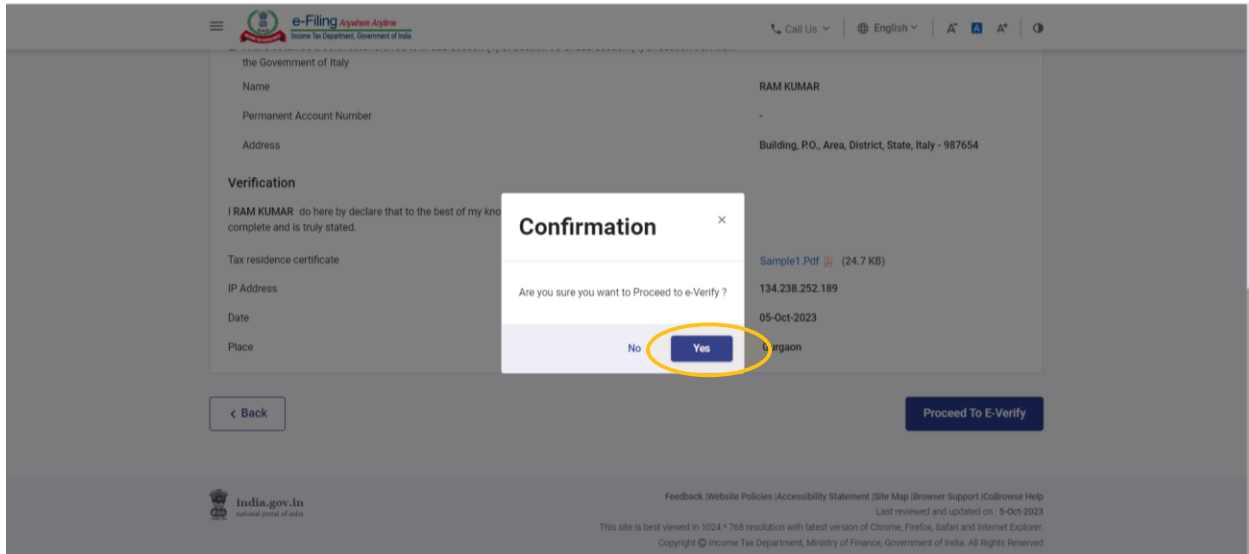
Date: **05-Oct-2023**

Place: **Gurgaon**

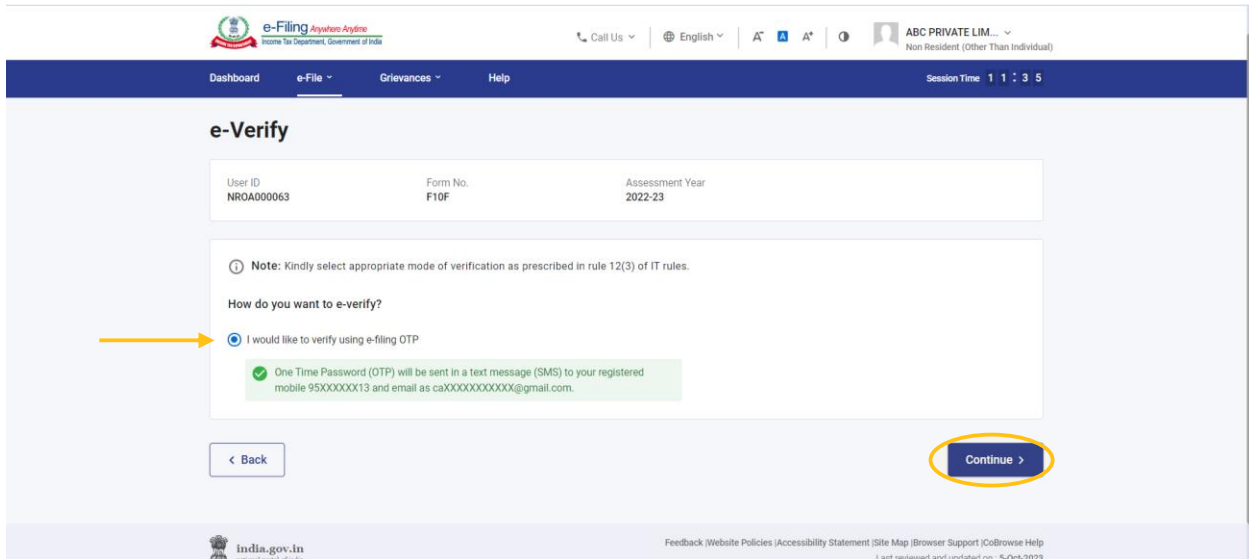
< Back
Proceed To E-Verify


Feedback | Website Policies | Accessibility Statement | Site Map | Browser Support | Cobrowse Help  
Last reviewed and updated on: 5-Oct-2023

- **Step 8:** A pop-up will appear asking for confirmation to proceed to e-verification of the form. Click 'Yes' to proceed.



- **Step 9:** Verify using OTP which will be sent on your registered mobile and email ID. Then click 'Continue'.



- **Step 10:** Enter the six-digit mobile OTP and email OTP received on your primary mobile number and primary email ID, to complete the verification process.

The screenshot displays the e-verify portal interface. At the top, there is a navigation bar with the e-Filing logo and text: "e-Filing Anywhere Anytime Income Tax Department, Government of India". To the right, there are links for "Call Us", "English", and font size controls. Below the navigation bar, the user's details are shown: User ID: NROA000063, Form No.: F10F, and Assessment Year: 2022-23. A green success message states: "e-filing OTP has been generated successfully! One Time Password (OTP) has been sent in a text message (SMS) to your mobile 95XXXXXX13 and email id caXXXXXXXXXX@gmail.com registered with e-filing to verify your account." Below the message, there are two input fields: "Mobile OTP" and "Email OTP", each with six input boxes and a refresh icon. At the bottom, it indicates "Both OTP expire in 14m:28s" and "3 Attempts remaining". There are "Back" and "E-Verify" buttons at the bottom of the form.

*Please note that the details appearing in the above-attached snapshots are dummy details and does not pertain to any real person. The sole purpose of the same was to demonstrate the stepwise process to be followed for registering on the income tax e-filing portal and further filing of Form 10F.*

*Also, please note that no official guidelines/notification/FAQs on the above process of registration and filing of Form 10F have been issued by the Indian tax authorities as on date. The above steps have been prepared only for discussion purposes and may not be considered as official steps issued by the tax authorities.*