



			<i>erty</i>											
			<i>Business or professional</i>											
			<i>Long term capital gain</i>											
			<i>Short term capital gain</i>											
			<i>Interest</i>											
			<i>Dividend</i>											
			<i>Royalty)</i>											
			<i>Fees for technical services or fee for including services</i>											
			<i>Others</i>											

**Part C: Details of the Intimation of settlement of dispute regarding foreign tax for which credit has not been claimed**

Total disputed foreign tax credit reported in Form No. 44 {total of amounts in column (14) of Part B of Form No. 44} [B] ( <i>refer Note 6</i> )	
Total disputed foreign tax credit reported vide this Intimation I-1 (total of amounts in column (14) [B1] ( <i>refer Note 6</i> ))	
Total Foreign Tax Credit claimed vide this Intimation I-1 = [B] - [B1] ( <i>refer Note 6</i> )	

**Declaration and verification**

I, \_\_\_\_\_, hereby declare that the information provided above is true and correct to the best of my knowledge. I have not concealed any relevant fact. I confirm that the amount of Foreign Tax Credit claimed by \_\_\_\_\_ (name of the taxpayer) for the tax year \_\_\_\_\_ is in accordance

with the applicable Double Taxation Avoidance Agreement(s) and relevant provisions of the Income-tax Act, 2025 (30 of 2025) and Income-tax Rules, 2026 I am submitting this form in my capacity as \_\_\_\_\_ (Designation), holding PAN \_\_\_\_\_ and I am competent to submit this form.

Date:

Signature:

Place:

Name:

### Verification by an accountant

I \_\_\_\_\_ holding PAN \_\_\_\_\_ have examined the books of account and other documents showing the particulars of income from a country or specified territory outside India and evidence of Foreign Tax paid thereon by the \_\_\_\_\_ (name of the assessee) for the tax year \_\_\_\_\_ and evidence of settlement of dispute thereof in terms of the section 288(1)[Table: Sl. No.7]. The amount of Foreign Tax Credit claimed by \_\_\_\_\_ (name of the assessee) for the tax year \_\_\_\_\_ in Part B and/or the details furnished in Part C of this form are in accordance with the applicable Double Taxation Avoidance Agreement(s) and relevant provisions of the Income-tax Act, 2025 (30 of 2025) and Income-tax Rules, 2026.

I affirm that the above particulars are true and correct to the best of my knowledge and belief.

Place:

Signature:

Date:

Name of the accountant:

Designation:

Membership Number:

UDIN, if any:

Name of the Proprietorship/Firm:

Firm Registration Number:

### Notes:

1. The name shall include full name of the assessee.
2. The address shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state, country and pin code.
3. Data field shall be auto populated from Form No. 44 and certain data field may be made editable.

4. Drop down of DD/MM/YYYY to be provided with the option to enter multiple dates because multiples disputes may be settled on different dates within a month. However, as per rule 76(6), this form/Intimation has to be filed by the assessee within six months from the end of the month in which the dispute is finally settled.
5. Multiple Intimations could be filed for the same tax year in accordance with Section 288(1)[Table: Sl. No.7] and rule 76(6).
6. If any subsequent Intimation I-2, I-3 and so on are furnished by the assessee, “Total disputed foreign tax credit reported vide this Intimation...” to be designated as B2, B3 respectively and so on. Also, for such subsequent Intimations, “Total disputed foreign tax credit reported in Form No. 44” to be replaced by “Total disputed foreign tax credit reported in the last Intimation (I-1, I-2....., as the case may be)” and designated as B1, B2....., as the case may be, and “Total foreign tax credit claimed vide this Intimation.....” to be computed as [B1-B2], [B2-B3] and so on for such subsequent Intimations I-2, I-3 and so on.
7. Please attach evidence of settlement of dispute and evidence of payment of tax being claimed vide this Intimation in terms of section 288(1)[Table: Sl. No.7].
8. Some of the information in the form would be pre-filled and auto populated to the extent possible.
9. The amount mentioned in this form is to be filled in rupees unless stated otherwise.