

**FORM NO. 115**

**Form of appeal to the Appellate Tribunal**

IN THE INCOME-TAX APPELLATE TRIBUNAL.....

Appeal No..... of .....

..... Versus .....

APPELLANT

RESPONDENT

**Part A: Appellant's Personal Information**

1.	Name/designation (as applicable)		(Refer Note 1)	
2.	Permanent Account Number <i>(Not applicable if filed by Income-tax department or filed by Government Deductors)</i>			
3.	Tax Deduction and Collection Number (For deductors)(Not Applicable for Income-tax Department)			
4.	Address		(Refer Note 2)	
5.	Contact details			
	(i) Landline No. with STD code		STD code	Number
			(Dropdown)	
			(Repeat if required)	
	(ii) Mobile Number		Country Code	Number
			(Dropdown)	
			(Repeat if required)	
	(iii) Email ID		(Repeat if required)	

**Part B: Respondent's Personal Information**

6.	Name or designation (as applicable)		(Refer Note 1)	
7.	Permanent Account Number <i>(Not applicable if filed by Income-tax department or filed by Government Deductors)</i>			
8.	Tax Deduction and Collection Number (For deductors) (Not Applicable for Income-tax Department)			
9.	Address		(Refer Note 2)	
10.	Contact details			
	(i) Landline No. with STD code		STD code	Number
			(Dropdown)	
			(Repeat if required)	
	(ii) Mobile Number		Country Code	Number
			(Dropdown)	
			(Repeat if required)	
	(iii) Email ID		(Repeat if required)	

**Part C: Appeal Details**

11.	Relevant Tax year or Block Period in connection with which the appeal is preferred <i>(Select one)</i>	(i) Tax Year (ii) Block Period (Refer Note 3)
12.	Details of Tax Year or Block Period as per reply to row 11	(Dropdown)
13.	Total income declared by the assessee for the Tax Year or	

	Block Period referred to in row 12.		
<b>14.</b>	Details of the order appealed against		
	(i)	Section and sub-section of Act	
	(ii)	Date of Order	dd/mm/yyyy
	(iii)	Whether appeal relates to assessment or penalty (Select one)	(i) Yes (ii) No
	(iv)	If reply to row 14(iii) is yes, provide date of service of notice of demand	dd/mm/yyyy
	(v)	If reply to row 14(iii) is no, provide date of service of order	dd/mm/yyyy
	(vi)	Due date for filing of appeal*	dd/mm/yyyy
<b>15.</b>	Income-tax Authority passing the order appealed against		(Dropdown)
<b>16.</b>	The State and District in which the jurisdictional Assessing Officer is located		(Dropdown)
<b>Part D: Amount disputed in appeal</b>			
<b>17.</b>	Section and sub-section of the Act under which the original order is passed		
<b>18.</b>	If order against which appeal is filed is passed under section 294 of Income-tax Act, 1961, then provide the following details:		
	(i)	Amount of undisclosed income filed in Income Tax Return for Block assessment	
	(ii)	Amount of undisclosed income assessed	
	(iii)	Total addition of undisclosed income by the Assessing Officer [(ii)-(i)]	
	(iv)	Amount of disputed undisclosed income	
	(v)	Amount of disputed demand	
<b>19.</b>	If appeal relates to assessment other than block assessment, then provide the following details:		
	(i)	Amount of Income Assessed	
	(ii)	Total addition to Income	
	(iii)	In case of Loss, total disallowance of Loss in assessment	
	(iv)	Amount of Addition/ Disallowance of Loss disputed in appeal	
	(v)	Amount of disputed demand – (Enter Nil in case of Loss)	
<b>20.</b>	If appeal relates to penalty, then provide the following details:		
	(i)	Amount of penalty as per Order	
	(ii)	Amount of penalty disputed in appeal	
<b>21.</b>	If appeal relates to TDS/TCS provisions, then provide the following details:		
	(i)	TDS/TCS Default Determined/Assessed	
	(ii)	TDS/TCS Default disputed in Appeal	
<b>22.</b>	If appeal relates to any other matter, then provide the following details:		
	(i)	Amount disputed in appeal	
<b>Part E: Grounds of Appeal</b>			
<b>23.</b>	<b>Grounds of Appeal</b>		(Free text up to 200 words)
	(A)	(i)	Ground 1
		(ii)	Tax effect
	(B)	(repeat as required)	
	Total tax effect (refer note 11)		
<b>Part F: Appeal filing details</b>			
<b>24.</b>	Whether there is any delay in filing of appeal? (Select one)		(iii) Yes (iv) No

25.	If reply to row 24 is 'Yes', provide the grounds for condonation of delay				(Upload)
26.	Details of Appeal Fees Paid:				
	BSR Code	Date of payment	Sl. No.	Amount	
	Total				
<p><b>Signed</b>            (Authorized representative, if any)</p> <p>Name: _____            Designation: _____</p> <p><b>Signed</b>            (Appellant)</p> <p>Name: _____            Designation: _____</p>					
<b>Form of verification</b>					
<p>I _____, PAN _____, do hereby declare that what is stated above is true to the best of my information and belief. I further declare that I am making the declaration in my capacity as ..... and that I am competent to make this declaration and verify it. Verified today the _____ day of _____ 20 ____.</p>					
<p>Place: _____ Signature _____</p> <p>Date: _____ Name: _____</p> <p>Designation: _____</p>					

**Notes:**

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, the name shall be provided in full.
2. The address shall contain Flat/Door/Block number, Name of the premises, Road/Street/Lane, Area/locality, Town/City/District, State, PIN/ZIP Code.
3. Provide tax year in connection with which the appeal is preferred or block period for orders passed u/s 294 or 298 of the Act
4. Some of the Information in the form would be pre-filled to the extent possible.
5. The memorandum of appeal shall be in triplicate and shall be accompanied by—
  - (a) two copies (at least one of which should be a certified copy) of the order appealed against, two copies of the relevant order of the Assessing Officer, two copies of the grounds of appeal or the grounds of objection before the first appellate authority or the Dispute Resolution Panel, two copies of the statement of facts, if any, filed before the said appellate authority or the Dispute Resolution Panel, and also—
    - (i) in the case of an appeal against an order levying penalty, two copies of the relevant assessment order; in the case of an appeal against an order under section 270 (10) read with section 272 of the Act
    - (ii) two copies of the directions issued under the said section 272; in the case of an appeal against an order under section 279 of the Act
    - (iii) two copies of the original assessment order, if any;
    - (iv) in the case of an appeal against an assessment order made in pursuance of the directions of the Dispute Resolution Panel, the copy of Directions of the Dispute Resolution Panel.
  - (b) two copies of the relevant order where an appeal is against an order passed by a Principal Chief Commissioner or Chief Commissioner or a Principal Director General or Director General or Principal Commissioner or Commissioner or Principal Director or Director.

6. (A) The memorandum of appeal by an assessee under 362(1) of the Act shall be accompanied by a fee of,—

- a. ₹ 500, where the total income of the assessee as computed by the Assessing Officer, in the case to which the appeal relates, is ₹ 100000 or less;
- b. ₹ 1500, where the total income of the assessee, computed as aforesaid, in the case to which the appeal relates is more than ₹ 100000 but not more than ₹ 200000;
- c. 1% of the assessed income, subject to a maximum of ₹ 10000, where the total income of the assessee, computed as aforesaid, in the case to which the appeal relates is more than ₹ 200000;
- d. ₹ 500, where the subject matter of an appeal relates to any matter, other than those specified in clauses (a), (b) and (c);
- e. no fee shall be payable in the case of a memorandum of cross-objections;
- f. an application for stay of demand shall be accompanied by a ₹ 500.

(B) The fee may be credited in a branch of the authorised bank or a branch of the State Bank of India or a branch of the Reserve Bank of India after obtaining a challan and the copy of the challan in triplicate shall be sent to the Appellate Tribunal with the memorandum of appeal.

(C) The Appellate Tribunal shall not accept cheques, drafts, hundies or other negotiable instruments for the purpose of payment of the fee.

7. The memorandum of appeal shall be written in English or, if the appeal is filed in a Bench located in any State notified by the President of the Appellate Tribunal for the purposes of rule 5A of the Income-tax (Appellate Tribunal) Rules, 1963, then, at the option of the appellant, in Hindi, and shall set forth, concisely and under distinct heads, the grounds of appeal without any argument or narrative and such grounds should be numbered consecutively.

8. The Appeal number and year of appeal shall be filled in by the office of the Appellate Tribunal.
9. In case of Miscellaneous Application, limitation period of 6 months for filing appeal is to be computed from the actual date of receipt of Tribunal Appellate order at the office of Principal Commissioner of Income-tax/Commissioner of Income-tax or Assessee, as the case may be.
10. In column's seeking Appellant's and Respondent's information, the relevant data, as applicable shall be filled in properly.

**Illustration.**— For instance in case the Department is Appellant or Respondent, as the case may be, the designation of the officer filing the Appeal and details pertaining to his office may be filled, if available.

11. The 'Tax effect' for the purpose of filling this Form shall be taken as the difference between the tax on the total income assessed and the tax that would have been chargeable had such total income been reduced by the amount of income in respect of the issues against which appeal is intended to be filed (i.e. *disputed issues*) including applicable surcharge and cess:

For the purpose of note 11:

- (i) the tax shall not include any interest thereon, except where chargeability of interest itself is in dispute and in case the chargeability of interest is the issue under dispute, the amount of interest shall be the tax effect;
- (ii) in cases where returned loss is reduced or assessed as income, the tax effect shall include notional tax on disputed issues;
- (iii) in case of penalty orders, the tax effect shall be the quantum of penalty deleted or reduced in the order to be appealed against;
- (iv) while determining 'total tax effect' the tax effect on grounds, which forms part of the common grounds, such as where reopening of the case itself is under challenge, shall not be considered separately:—

12. If the space provided is found insufficient, separate enclosures may be used for the purpose.

13. All the amounts are to be provided in ₹, unless otherwise specified.

