

**FORM NO. 117**

**Declaration under section 375(1) of the Act to be made by an assessee claiming that identical question of law is pending before the High Court or the Supreme Court**

**Part A: Personal Information of Assessee**

1.	Name	(Refer Note 1)	
2.	Permanent Account Number		
3.	Address	(Refer Note 2)	
4.	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: Details of the relevant case before the Assessing Officer or Appellate Authority**

5.	Authority before which it is pending	(Dropdown)
6.	Tax Year	
7.	Question(s) of laws	(Upload)

**Part C: Details of pendency of other case at High Court/Supreme Court**

8.	Questions of Law are pending before	(Dropdown)
9.	Tax Year of the pending case	
10.	Question(s) of laws	(Refer Note 3)

**Part D: Declaration that pending question(s) of law in relevant case are identical to other case**

11.	<p>I do hereby declare that the question(s) of law arising in the 'relevant case' as referred in Part-B is identical to the question(s) of law in other case as referred in Part-C. Further, if authority*** _____ agrees to apply the final decision on question(s) of law in the other case as referred to in Part-C to the relevant case as referred to in Part-B above, I _____, the assessee, PAN _____ shall not raise the question(s) of law of my relevant case referred in Part-B in appeal before any appellate authority or in a subsequent appeal before a higher forum.</p> <p align="right">_____ (Signature of Declarant)</p> <p align="right">Name: .....</p> <p align="right">Designation (if applicable):.....</p>
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**Form of verification**

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

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\_\_\_\_.

Place.....

Date.....

.....

(Signature of Declarant)

Name:.....

Designation (if applicable):.....

**Note:**

1. The first, middle and last name of the declarant shall be provided in full without any abbreviations.
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 of the declarant.
3. With respect to row 10, the following details shall be provided as annexures, namely:

Annexure	Particulars
A-1	Copy of the statement of the case, and
A-2	the question(s) of law referred to the High Court/Supreme Court,
A-3	Copy of the judgement of the High Court and
A-4	the grounds of appeal to the Supreme Court

Either Annexure A-1, A-2 or A-3, A-4 shall be provided as attachment.

4. Some of the Information in the form would be pre-filled to the extent possible.
5. For the purposes of this rule and Form No.117 the words “relevant case” and “other case” shall have the same meaning as assigned to them in section 375 of the Act.
6. \*\*\* Mention the designation of the authority.

**Notes for the Systems:**

(A) For point No.5, Drop-downs shall be provided containing the following options:

- (i) Assessing Officer
- (ii) Joint Commissioner (Appeals)
- (iii) Commissioner (Appeals)
- (iv) Income-tax Appellate Tribunal

(B) For point No. 8, Drop-downs shall be provided containing the following options:

- (i) the High Court on a reference under section 256 or on an appeal under section 260A of the Income-tax Act, 1961; or
- (ii) the Supreme Court on a reference under section 257 or on an appeal under section 261 of the Income-tax Act, 1961; or
- (iii) the High Court on an appeal made under section 365 of the Act; or
- (iv) the Supreme Court on appeal made under section 367 of the Act; or in a Special Leave Petition under article 136 of the Constitution, against the order of the Appellate Tribunal or the jurisdictional High Court.