

FORM NO. 118

In the High Court of _____ or
Income-tax Appellate Tribunal _____
(strike out whichever is inapplicable)

Part A: Appellant's Personal Information

1.	Designation of the Appellant		(Refer Note 1)	
2.	Address		(Refer Note 2)	
3.	Contact details			
	(i)	Mobile Number	Country Code (dropdown)	Number
			(Repeat, if required)	
	(ii)	Email ID		
			(Repeat, if required)	

Part B: Respondent's Personal Information

4.	Name		(Refer Note 1)	
5.	Permanent Account Number (if available)			
6.	Tax Deduction and Collection Account Number (if available)			
7.	Address		(Refer Note 2)	
8.	Contact details			
	(i)	Mobile Number	Country Code (dropdown)	Number
			(Repeat, if required)	
	(ii)	Email ID (if available)		
			(Repeat, if required)	

Part C: Case Details

9.	Tax year in connection with which the appeal is preferred		
10.	Total income declared by the assessee for the Tax year referred to in row 9		
11.	Details of the order against which appeal is deferred		
	(i)	Section and sub-section under which order is passed	
	(ii)	Date of Order	dd/mm/yyyy
	(iii)	Date of service of Order / Notice of Demand	dd/mm/yyyy
12.	Income-tax authority or the Appellate Tribunal passing the order against which appeal is deferred		
13.	The State and District in which the jurisdictional Assessing Officer is located		
14.	Section and sub-section under which the original order is passed		
15.	Due date for filing of application as per section 376(3) of the Act		dd/mm/yyyy

Part D: Question of Law in relevant case for which appeal is deferred

16.	(a)	(i)	Questions of Law in the relevant case	
		(ii)	Section and sub-section of the Act of the relevant case	
		(iii)	Tax effect	

		(Repeat, if required)	
	(b)	Total tax effect	
Part E: Details of other case/cases on the basis of which appeal is deferred			
17.	(a)	(i)	Name of the assessee <i>(Refer Note 1)</i>
		(ii)	Permanent Account Number (if available)
		(iii)	Tax Deduction and Collection Account Number (if available)
		(iv)	Court before which the appeal in the other case is pending <i>(Dropdown)</i>
		(v)	Question of law in the other case on the basis of which appeal in the relevant case is deferred
		(vi)	Case No. of the other case
	(b)	(Repeat as required)	
Part F: Declaration			
<p>It is hereby certified that—</p> <p>(a) the question(s) of law mentioned in row 16, arising in the relevant case of the assessee for the tax year _____ is/are identical with a question of law arising in:—</p> <p style="margin-left: 40px;">i. his case for the tax year _____</p> <p style="margin-left: 40px;">ii. the case of _____ for the tax year _____,</p> <p>(b) the question(s) of law in other case is/are pending before the jurisdictional High Court under section 365 of the Act or the Supreme Court in an appeal under section 367 of the Act or the Supreme Court in a Special Leave Petition under article 136 of the Constitution against the order of the Appellate Tribunal/ jurisdictional High Court as mentioned in row 17 above;</p> <p>(c) the appeal on the question(s) of law mentioned in row 16 shall be filed in accordance with the provisions of section 376(5) and 376(6) of the Act.</p> <div style="text-align: right; margin-top: 20px;"> Signature: _____ Name: _____ Designation: _____ </div>			
Verification			
<p>I, _____, 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> <div style="display: flex; justify-content: space-between; margin-top: 20px;"> <div> Place: _____ Date: _____ </div> <div style="text-align: right;"> Signature: _____ Name: _____ Designation: _____ : </div> </div>			

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. Some of the Information in the form would be pre-filled to the extent possible.
4. If the space provided is found insufficient, separate enclosures may be used for the purpose
5. For the purposes of this rule and form No. 118, the words “relevant case” and “other case” shall have the same meaning as assigned to them in section 376 of the Act.
6. All the amounts are to be provided in ₹, unless otherwise specified.