

FORM NO. 99

Appeal to the Joint commissioner of Income-tax (Appeals) or the Commissioner of Income-tax (Appeals)

Part A: Personal Information

1.	Name	(Refer Note 1)	
2.	Address	(Refer Note 2)	
3.	Permanent Account Number		
4.	Tax deduction and collection account number	(Refer Note 3)	
5.	Contact details	(Refer Note 4)	
	Mobile Number	Country Code	Number
	Email ID		

Part B: Order against which Appeal is filed (Relevant order)

6.	Relevant Tax Year or Block Period	(i) Tax Year (ii) Block period (Select one) (Refer Note 5)	
7.	Details of Tax Year or Block Period as per reply to row 6	(Dropdown)	
8.	Details of relevant order:		
	(i)	DIN of relevant order	
	(ii)	Section and sub-section of the Income-tax Act, 2025	(Dropdown)
	(iii)	Date of relevant order	dd/mm/yyyy
	(iv)	Date of service of notice of demand (where appeal relates to assessment or penalty)	dd/mm/yyyy
	(v)	Date of service of relevant order (where appeal does not relate to assessment or penalty)	dd/mm/yyyy
	(vi)	Income-tax Authority passing the relevant order	Designation (For faceless write NaFAC) Assessing officer (AO code)
			(Dropdown)
			Area code
			AO type
			Range Code
			AO no.

Part C: Details of Taxes paid

9.	Where an Income Tax Return has been filed by the appellant for the Tax year /Block Period for which the appeal is filed, whether tax due on income returned has been paid in full	(i) Yes (ii) No (iii) Not Applicable (select one)	
10.	If reply to row 9 is Yes, then enter details of such return and taxes paid:		
	(i)	Acknowledgement number of the return	
	(ii)	Date of filing of such return	dd/mm/yyyy
	(iii)	Total income (₹)	
	(iv)	Total tax paid (₹)	
11.	Where no Income Tax Return has been filed by the appellant for the Tax Year, whether an amount equal to the amount of advance tax as per section 358(6)(b) of the Income-tax Act, 2025 has been paid?	(i) Yes (ii) No (iii) Not Applicable (select one)	
12.	If reply to row 11 is Yes, then enter details of taxes paid:		
	BSR Code	Date of payment	Sl. No.
			Amount (₹)
	Total		
13.	If the appeal relates to any tax deductible under section 393(2) [Table: Sl. No. 17] of the Income-tax Act, 2025 and borne by the deductor, details of tax deposited:		
	BSR Code	Date of payment	Sl. No.
			Amount(₹)
	Total		

Auto-populated (para 01 to 10)

Auto-populated but editable

Part D: Appeal Details				
14.	If order against which appeal is filed is passed under section 294 of Income-tax Act, 2025, then provide the following details:			
(i)	Amount of undisclosed income filed in Income Tax Return for Block assessment (₹)	(auto-populated)		
(ii)	Amount of undisclosed income assessed (₹)	(auto-populated)		
(iii)	Total addition of undisclosed income by the Assessing Officer (₹) [(ii)-(i)]	(auto-populated)		
(iv)	Amount of disputed undisclosed income (₹)			
(v)	Amount of disputed demand (₹)			
15.	If appeal relates to assessment other than block assessment, then provide the following details:			
(i)	Amount of Income Assessed (₹)	(auto-populated)		
(ii)	Total addition to Income (₹)	(auto-populated)		
(iii)	In case of Loss, total disallowance of Loss in assessment (₹)	(auto-populated)		
(iv)	Amount of Addition/ Disallowance of Loss disputed in appeal (₹)			
(v)	Amount of disputed demand (₹) – (Enter Nil in case of Loss)			
16.	If appeal relates to penalty, then provide the following details:			
(i)	Amount of penalty as per Order (₹)	(auto-populated)		
(ii)	Amount of penalty disputed in appeal (₹)			
17.	If appeal relates to TDS/TCS provisions, then provide the following details:			
(i)	TDS/TCS Default Determined/Assessed (₹)	(auto-populated)		
(ii)	TDS/TCS Default disputed in Appeal (₹)			
Part E: Pending Appeal				
18.	Whether any other appeal of same taxpayer is pending with any Joint Commissioner (Appeals) or Commissioner (Appeals)? (Auto Populated but editable to Fill-in more details)		Tax Year/Block Period	Order U/s
				Date of Order
Part F: Statement of facts, Grounds of Appeal and Additional evidence				
19.	Statement of Facts		(Upload)	
20.	Grounds of Appeal (GoA)			
	Sl. No.	Grounds of Appeal (Each Ground not exceeding 100 words)	Relevant Section mentioned in GoA, if any	Amount involved (₹)
	(i)			Whether any appeal on same ground already decided (Yes/No)
	(ii)			(if yes, then Upload) (Refer Note 6)
	(Repeat, if required)			
21.	Whether any additional documentary evidence other than the evidence produced during the course of proceedings before the Income-tax Authority has been filed in terms of rule 192?			(i) Yes (ii) No (select one) (Refer Note 7)
22.	If reply to row 21 is 'Yes', furnish the following details:			
	(i)	Document Name		
	(ii)	The document attached is related to which grounds of appeal (as given at row 20)		
	(iii)	Document		(Upload)
23.	Declaration in Form No. 117 (repetitive appeals) filed for the relevant tax year to which the appeal relates			(i) Yes (ii) No (select one)
24.	If 'Yes' to row 23, provide the following details:			
	(i)	Copy of Form No. 117 or the grounds stated therein		(Upload)
	(ii)	Acknowledgement No. of Form No. 117		
Part G: Appeal Filing Details				
25.	Due date of filing appeal			dd/mm/yyyy
26.	Whether there is delay in filing appeal?			(i) Yes (ii) No (select one)
27.	If reply to row 26 is 'Yes', provide the grounds for condonation of delay			(Upload)

28.	Details of Appeal Fees Paid:					
	BSR Code	Date of payment	Sl. No.	Amount (₹)		
29.	Upload Supporting documents, if any.		SL	Description	Document	Relevant Grounds of Appeal
			(i)		(Upload)	
			(ii)		(Upload)	
		(Repeat if required)				
<p style="text-align: center;">Form of verification</p> <p>I, _____ PAN _____, do hereby declare that what is stated above is true to the best of my knowledge and belief.</p> <p>It is also certified that I have not filed an application for immunity u/s 440 of Income-tax Act, 2025 and no additional evidence other than the evidence stated in row 22 above has been filed. 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.</p> <p>Place.....</p> <p>Date.....</p> <p style="text-align: right;">.....</p> <p style="text-align: right;">(Signature)</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. This column is mandatory in cases of appeal against order passed by of the officers of TDS charge.
4. The contact details will be also auto-populated but should be editable so that the updated email address and contact details can be provided.
5. Provide tax year in connection with which the appeal is preferred or block period for orders passed u/s 294 or 298 of Income-tax Act, 2025.
6. If any appeal on same ground has already been decided then upload the order.
7. Upload additional evidence pertaining to the ground of appeal. Any document not produced before the Income-tax Authority during the original proceedings shall be treated as additional evidence under rule 192.
8. Most of the Information would be pre-filled and from the beginning itself, the website shall request for
 - (i) DIN of the Order to be appealed against or
 - (ii) PAN + AY + Date of Order (for the Orders passed before DIN was brought in)