

**MINISTRY OF FINANCE**

**(Department of Revenue)**

(CENTRAL BOARD OF DIRECT TAXES)

**NOTIFICATION**

New Delhi, the 12th July, 2022

**INCOME-TAX**

**G.S.R. 537(E).**—In exercise of the powers conferred by sub-section (2) of section 158AB read with section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:—

**1. Short title and commencement.**—(1) This rule may be called the Income-tax (Twenty Second Amendment) Rules, 2022.

(2) They shall come into force from the date of its publication in the Official Gazette.

**2.** In the Income-tax Rules, 1962 (hereinafter referred to as the principal rules), in Part IIIA, rule 16 shall be renumbered as rule 15A thereof and after rule 15A as so numbered, the following rule shall be inserted, namely:—

**“16. Application under section 158AB to defer filing of appeal before the Appellate Tribunal or the jurisdictional High Court.**- The application referred to in sub-section (2) of section 158AB, required to be made before the Appellate Tribunal or the jurisdictional High Court, as the case may be, shall be made in Form No. 8A by the Assessing Officer.”.

**3.** In the principal rules, in Appendix-II,—

(I) in Form No. 8, for the brackets, words and figures “[See rule 16]”, the brackets, words and figures “[See rule 15A]” shall be substituted;

(II) after Form No. 8, the following Form shall be inserted, namely:—

“Form No. 8A

[See rule 16]

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

1.	Appellant's Personal Information	Name/ designation of the Appellant (as applicable)			
		Complete address for sending notices			
		State			
		Pin code			
		Phone No. with STD code/ Mobile No.			
		Email Address			
2.	Respondent's Personal Information	Name/ designation of the Respondent (as applicable)			
		PAN (if available)			
		TAN (if available)			
		Complete address for sending notices			
		State			
		Pin code			
		Phone No. with STD code/ Mobile No.			
		Email Address (if available)			
3.	Case Details	(a)	Assessment year in connection with which the appeal is deferred		
		(b)	Total income declared by the assessee for the assessment year referred to in item (a)		
		(c)	Details of the order against which appeal is deferred		
			(i)	Section and sub-section under which order is passed	
			(ii)	Date of order	
			(iii)	Date of service or communication of the order	
		(d)	Income-tax authority or the Appellate Tribunal passing the order against which appeal is deferred		
		(e)	The State and District in which the jurisdictional Assessing Officer is located		
(f)	Section and sub-section under which the original order is passed				
4.	Questions of Law for which appeal is deferred	Questions of Law		Relevant Section and sub-section of the Act	
		(a)			
		(b)			
		(c)			
		Total tax effect			

5.	Details of other case/ cases on the basis of which appeal is deferred	(a)	Name of the assessee	
		(b)	Court before which the appeal in the other case is pending	
		(c)	Question of law in the other case on the basis of which appeal in the instant case is deferred:—	
		(a)		
		(b)		
		(c)		
6.	Due date for filing of application as per sub-section (2) of section 158AB			

**Explanation:** For the purposes of this rule and form No. 8A, the words “relevant case” and “other case” shall have the same meaning as assigned to them in section 158AB of the Act.

It is hereby certified that—

- (a) the question(s) of law mentioned in item 4, arising in the case of the assessee for assessment year \_\_\_\_\_ is/are identical with a question of law arising in:-
- his case for the assessment year \_\_\_\_\_
  - the case of \_\_\_\_\_ for the assessment year \_\_\_\_\_ ,
- (b) the question(s) is/are pending before the jurisdictional High Court under section 260A or the Supreme Court in an appeal under section 261 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 item 5 above;
- (c) the appeal on the question(s) of law mentioned in item 4 shall be filed in accordance with the provisions of sub-section (4) of section 158AB of the Act.

Signed

(Appellant)

Name: \_\_\_\_\_

Designation: \_\_\_\_\_

#### Form of Verification

I, \_\_\_\_\_, the appellant, do hereby declare that what is stated above is true to the best of my information and belief.

Place: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Name: \_\_\_\_\_

Designation: \_\_\_\_\_

**Notes:**

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

[Notification No. 83/2022/ F. No. 370142/30/2022-TPL]

PRAJNA PARAMITA, Director

**Note :** The principal rules were published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii) *vide* number S.O. 969(E) dated the 26<sup>th</sup> March, 1962 and were last amended *vide* notification number G.S.R. 524(E) dated the 8<sup>th</sup> July, 2022.