

“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:-
- a. his case for the assessment year \_\_\_\_\_
  - b. 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.