

Form 115 – Guidance Note

Form of appeal to the Income-tax Appellate Tribunal

Name of form as per I.T. Rules, 1962	Form 36	Name of form as per I.T. Rules, 2026	115
Corresponding section of I.T. Act, 1961	253	Corresponding section of I.T. Act, 2025	362
Corresponding Rule of I.T. Rules, 1962	47	Corresponding Rule of I.T. Rules, 2026	193

Purpose

Form No. 115 is prescribed for filing an appeal before the Income-tax Appellate Tribunal (ITAT) against orders passed by income-tax authorities, where such orders are appealable under section 362(1) of the Act.

The form enables the appellant to furnish relevant details relating to the order appealed against, the disputed amounts involved in the appeal, and the grounds of appeal, thereby facilitating structured presentation of disputes before the Tribunal.

Who Should File

Form No. 115 may be furnished by:

- An assessee who is aggrieved by an order passed by an income-tax authority and seeks to prefer an appeal before the Income-tax Appellate Tribunal; or
- The Income-tax Department, where it is the appellant seeking to file an appeal before the Income-tax Appellate Tribunal.

The appeal is filed before the Income-tax Appellate Tribunal having jurisdiction over the case.

What is the due date for filing the Form?

Form No. 115 shall be furnished within two months from the end of the month in which the order sought to be appealed against is communicated to the assessee or to the Principal Commissioner or Commissioner.

Structure of Form

Form No. 115 broadly consists of the following parts:

1. Part A – Appellant’s Personal Information
2. Part B – Respondent’s Personal Information
3. Part C – Appeal Details
4. Part D – Amount Disputed in Appeal

5. Part E – Grounds of Appeal
6. Part F – Appeal Filing Details
7. Verification

These sections capture the necessary information required for filing and processing an appeal before the Tribunal.

What are the documents required to file the Form

The memorandum of appeal in Form No. 115 may be accompanied by the following documents:

1. Copies of the order appealed against.
2. Copies of the relevant order of the Assessing Officer or other authority concerned.
3. Copies of the grounds of appeal and statement of facts filed before the first appellate authority or the Dispute Resolution Panel, where applicable.
4. Copies of directions issued by the Dispute Resolution Panel, where the appeal relates to such directions.
5. Copies of the relevant assessment order in cases relating to penalty appeals.
6. Supporting documents relevant to the issues raised in the appeal.

These documents assist the Tribunal in examining the issues raised in the appeal.

What is the process flow of filing Form

The process flow broadly involves the following steps:

1. The appellant prepares Form No. 115 by furnishing the required information relating to the appellant, respondent, relevant tax year or block period, and details of the order appealed against.
2. The appellant specifies the disputed amounts in respect of the assessment, penalty, TDS/TCS default, or other matters, as applicable.
3. The appellant furnishes the grounds of appeal, stating each ground separately along with the corresponding tax effect.
4. The appellant uploads supporting documents and pays the prescribed appeal fee.
5. The completed form is furnished electronically through the income-tax e-filing portal or the ITAT e-filing system.
6. Upon submission, the appeal is registered before the Income-tax Appellate Tribunal and taken up for adjudication in accordance with the applicable procedure.

Outcome of Processed Form

Upon processing of the form:

- The appeal is registered before the Income-tax Appellate Tribunal.
- The Tribunal examines the grounds of appeal and the supporting documents furnished by the appellant.
- The appeal is adjudicated in accordance with the provisions governing appellate proceedings under the Act.

Common Changes made across Forms

1. To make Forms system-friendly and enable e-filing and uploading, certain anomalies found due to grouping of Name, Designation, Address, PAN and Aadhaar number have been separated into different boxes.
2. Assessment / Financial / Previous year or years have been replaced with Tax year or years, wherever appearing in the Form/Annexure.
3. Sections, Clauses and Schedules changes as per the Income-tax Act, 2025.
4. Currency symbol “Rs.” has been replaced with “₹”.