

Form 116 – Guidance Note

Form of memorandum of cross-objections to the Appellate Tribunal

Name of form as per I.T. Rules, 1962	Form 36A	Name of form as per I.T. Rules, 2026	116
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. 116 is prescribed for filing a memorandum of cross-objections before the Income-tax Appellate Tribunal (ITAT) in respect of an appeal filed by the opposite party.

The form enables a respondent to raise objections against any part of the order appealed against without filing a separate appeal. The information furnished in the form facilitates structured presentation of disputed issues before the Tribunal.

Who Should File

Form No. 116 may be furnished by a respondent to an appeal before the Income-tax Appellate Tribunal, including:

- An assessee/deductor
- The Income-tax Department

who intends to file cross-objections against the order appealed against.

A memorandum of cross-objections may be filed only in relation to an appeal already filed before the Appellate Tribunal and after receipt of the notice of appeal from the Tribunal.

What is the due date for filing the Form?

Form No. 116 shall be furnished within thirty days from the date of receipt of the notice of appeal filed by the appellant

Structure of Form

Form No. 116 broadly consists of the following parts:

1. Part A – Appellant’s Personal Information

2. Part B – Respondent’s Personal Information
3. Part C – Appeal / Cross-objection Details
4. Part D – Amount disputed in cross-objection
5. Part E – Grounds of cross-objection
6. Part F – Cross-objection filing details
7. Verification

These sections capture the relevant details required for filing and processing a memorandum of cross-objections before the Tribunal.

What are the documents required to file the Form

The memorandum of cross-objections in Form No. 116 may be accompanied by the following documents:

1. Copy of the order appealed against.
2. Copy of the appeal filed before the Tribunal by the opposite party.
3. Copies of relevant orders of the Assessing Officer or other authority concerned.
4. Supporting documents relevant to the issues raised in the cross-objection.
5. Statement explaining the grounds for condonation of delay, where applicable.

These documents assist the Tribunal in examining the issues raised in the cross-objections.

What is the process flow of filing Form

The process flow broadly involves the following steps:

1. The respondent receives notice of appeal filed before the Income-tax Appellate Tribunal.
2. If the respondent intends to file cross-objections against any part of the order appealed against, Form No. 116 is prepared by furnishing the required details relating to the appeal, tax year or block period and disputed issues.

3. The respondent specifies the disputed amounts and furnishes the grounds of cross-objection, stating each ground separately along with the corresponding tax effect.
4. Where there is delay in filing the memorandum of cross-objections, the grounds for condonation of delay are provided and uploaded.
5. The completed form is furnished electronically through the ITAT e-filing system in the prescribed manner.
6. Upon submission, the memorandum of cross-objections is registered in the appeal proceedings before the Tribunal.

Outcome of Processed Form

Upon processing of the form:

- The memorandum of cross-objections becomes part of the appeal proceedings before the Income-tax Appellate Tribunal.
- The Tribunal examines the objections raised by the respondent along with the appeal filed by the appellant.
- The issues raised in the appeal and cross-objections are adjudicated together 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 “₹”.