

## **Form 117 – Guidance Note**

### **Form of declaration regarding identical question of law pending before the High Court or Supreme Court**

<b>Name of form as per I.T. Rules, 1962</b>	<b>Form 8</b>	<b>Name of form as per I.T. Rules, 2026</b>	<b>117</b>
<b>Corresponding section of I.T. Act, 1961</b>	<b>158A</b>	<b>Corresponding section of I.T. Act, 2025</b>	<b>375</b>
<b>Corresponding Rule of I.T. Rules, 1962</b>	<b>15A</b>	<b>Corresponding Rule of I.T. Rules, 2026</b>	<b>194</b>

#### **Purpose**

Form No. 117 is prescribed for making a declaration under section 375(1) of the Act by an assessee claiming that a question of law arising in the assessee's case is identical to a question of law already pending before the High Court or the Supreme Court in the assessee's own case for another tax year.

The declaration enables the assessee to request that the relevant case pending before the Assessing Officer or appellate authority be decided in conformity with the final decision of the High Court or Supreme Court on the identical question of law, thereby avoiding repetitive litigation on the same issue.

#### **Who Should File**

Form No. 117 may be furnished by an assessee where:

- A question of law arising in the assessee's case is pending before the Assessing Officer or an appellate authority, and
- An identical question of law in the assessee's own case for another tax year is pending before the High Court or the Supreme Court.

The declaration is filed before the authority before whom the relevant case is pending.

## **Structure of Form**

Form No. 117 broadly consists of the following parts:

1. Part A – Personal Information of the Assessee
2. Part B – Details of the relevant case before the Assessing Officer or Appellate Authority
3. Part C – Details of pendency of other case before the High Court or Supreme Court
4. Part D – Declaration regarding identical question of law
5. Verification

These sections capture the necessary details relating to the assessee, the pending proceedings and the identical question of law.

## **What are the documents required to file the Form**

The following documents may be required to be furnished as annexures to Form No. 117:

1. Copy of the statement of the case.
2. Copy of the question(s) of law referred to the High Court or Supreme Court.
3. Copy of the judgment of the High Court, where applicable.
4. Copy of the grounds of appeal filed before the Supreme Court, where applicable.

Depending on the stage of litigation, either the documents relating to reference proceedings or the documents relating to appeal before the Supreme Court are required to be attached.

## **What is the process flow of filing Form**

The process flow broadly involves the following steps:

1. The assessee prepares Form No. 117 by furnishing the required information relating to the assessee, the relevant pending case and the identical question of law pending before the High Court or the Supreme Court.
2. The assessee attaches the relevant documents supporting the pendency of the identical question of law before the High Court or Supreme Court.
3. The completed form is furnished before the Assessing Officer or the appellate authority before whom the relevant case is pending.
4. The authority examines whether the conditions specified under section 375 are satisfied.

5. If the declaration is admitted, the authority records the acceptance of the declaration and proceeds with the case in accordance with the provisions of section 375.

### **Outcome of Processed Form**

Upon acceptance of the declaration made in Form No. 117:

- The assessee shall not be entitled to raise the identical question of law in appeal in the relevant case.
- The assessee agrees to be bound by the final decision of the High Court or Supreme Court on that question of law.
- The order passed in the relevant case may subsequently be amended to conform to the final judicial decision on the identical question of law.

Acceptance of the declaration does not prevent the authority from disposing of the pending case without waiting for the final decision of the High Court or Supreme Court.

### **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 “₹”.