

# Form 118 – Guidance Note

## Application for deferment of filing of appeal on identical question of law

<b>Name of form as per I.T. Rules, 1962</b>	<b>Form 8A</b>	<b>Name of form as per I.T. Rules, 2026</b>	<b>Form 118</b>
<b>Corresponding section of I.T. Act, 1961</b>	<b>158AB</b>	<b>Corresponding section of I.T. Act, 2025</b>	<b>376</b>
<b>Corresponding Rule of I.T. Rules, 1962</b>	<b>16</b>	<b>Corresponding Rule of I.T. Rules, 2026</b>	<b>195</b>

### Purpose

Form No. 118 is prescribed for making an application for deferring the filing of an appeal before the High Court or the Income-tax Appellate Tribunal under the provisions of section 376 of the Act.

The form enables the appellant to request deferment of an appeal in a relevant case where an identical question of law is pending in another case before the High Court or the Supreme Court. The deferment mechanism allows the appeal to be filed later, after the final decision on the identical question of law is rendered in the other case.

This mechanism helps in avoiding multiplicity of litigation and ensuring uniform application of judicial decisions.

### Who Should File

Form No. 118 may be furnished by an appellant seeking to defer filing of an appeal before:

- the High Court, or
- the Income-tax Appellate Tribunal,

where a question of law arising in the relevant case is identical to a question of law pending in another case before the High Court or the Supreme Court.

The application is filed before the appropriate judicial forum before which the appeal would otherwise have been filed.

### **Structure of Form**

Form No. 118 broadly consists of the following parts:

1. Part A – Appellant’s Personal Information

2. Part B – Respondent’s Personal Information
3. Part C – Case Details
4. Part D – Question of law in the relevant case for which appeal is deferred
5. Part E – Details of other case(s) on the basis of which appeal is deferred
6. Part F – Declaration and Verification

These sections capture the necessary details relating to the parties, the relevant case, the question of law involved and the details of the other case pending before the High Court or Supreme Court.

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

The following documents may be required to be furnished along with Form No. 118:

1. Copy of the order against which the appeal would otherwise have been filed.
2. Details and supporting documents relating to the identical question of law involved in the relevant case.
3. Details of the other case before the High Court or the Supreme Court in which the identical question of law is pending.
4. Supporting documents relating to the pending proceedings in the other case, where applicable.

These documents assist the authority in verifying whether the conditions specified under section 376 for deferment of appeal are satisfied.

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

The process flow broadly involves the following steps:

1. The appellant prepares Form No. 118 by furnishing the required details relating to the relevant case, the question of law involved and the other case in which an identical question of law is pending.
2. Supporting documents relating to the relevant case and the pending case are attached.
3. The completed form is filed before the appropriate forum, namely the High Court or the Income-tax Appellate Tribunal, as applicable.
4. The authority examines whether the conditions specified under section 376 are satisfied for deferring the filing of the appeal.

5. Where the application is accepted, the filing of the appeal in the relevant case is deferred until the final decision on the identical question of law is rendered in the other case.

### **Outcome of Processed Form**

Upon acceptance of the application made in Form No. 118:

- The filing of the appeal in the relevant case is deferred until the final decision on the identical question of law is rendered in the other case.
- The appellant may thereafter file the appeal in accordance with the provisions of section 376 based on the final judicial decision.
- This mechanism helps ensure consistency in the application of law and reduction of repetitive litigation.

### **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 “₹”.