

Form119 – Guidance note

Application to the Dispute Resolution Committee under section 379 of the Act

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| Name of form as per I.T. Rules, 1962 | Form 34BC | Name of form as per I.T. Rules, 2026 | 119 |
| Corresponding section of I.T. Act, 1961 | 245MA | Corresponding section of I.T. Act, 2025 | 379 |
| Corresponding Rule of I.T. Rules, 1962 | 44DAB | Corresponding Rule of I.T. Rules, 2026 | 197 |

Purpose

Form No. 119 is prescribed for making an application to the Dispute Resolution Committee (DRC) under section 379 of the Act.

The form enables an eligible assessee to seek resolution of disputes arising from a specified order passed by an Income-tax Authority through the mechanism of the Dispute Resolution Committee. The form captures details relating to the applicant, the specified order against which the application is filed, the disputed additions or disallowances, and the supporting facts and grounds of application.

The mechanism facilitates expeditious resolution of disputes and reduction of litigation in accordance with the provisions governing the Dispute Resolution Committee.

Who Should File

Form No. 119 may be furnished by an eligible assessee who:

- is aggrieved by a specified order passed by an Income-tax Authority, and
- satisfies the eligibility conditions prescribed under section 379 of the Act and the relevant rules.

Filing of the form is optional and may be undertaken by an assessee who seeks dispute resolution through the Dispute Resolution Committee instead of pursuing remedies under the regular appellate framework.

Structure of Form

Form No. 119 broadly consists of the following parts:

1. Part A – Personal Information of the Applicant
2. Part B – Order against which application is filed
3. Part C – Application Details relating to disputed income and demand
4. Part D – Pending application details before the Dispute Resolution Committee
5. Part E – Details of return of income and taxes paid
6. Part F – Statement of facts, grounds of application and additional evidence
7. Part G – Application filing details
8. Verification

These sections capture the necessary information relating to the applicant, the specified order, the disputed issues and the supporting facts and grounds for seeking resolution of the dispute.

What are the documents required to file the Form

The following documents may be required to be furnished as annexures to Form No. 119:

1. Statement of facts relating to the dispute.
2. List of documentary evidence relied upon by the applicant.
3. List of additional documentary evidence, if any, not produced during the proceedings before the Income-tax Authority.
4. Grounds of application clearly stating each disputed issue.
5. Supporting documents relating to the specified order and the disputed additions or disallowances.

These documents assist the Dispute Resolution Committee in examining the dispute and considering the application made by the assessee.

What is the process flow of filing Form

The process flow broadly involves the following steps:

1. The applicant prepares Form No. 119 by furnishing the required information relating to the specified order, the disputed additions or disallowances, and the relevant tax year.
2. The applicant attaches the required annexures including the statement of facts, documentary evidence and grounds of application.
3. Details relating to return of income and taxes paid are furnished in the form, where applicable.
4. The application fee is paid and the details of such payment are reported in the form.
5. The completed form is furnished electronically through the Income-tax e-filing portal in the prescribed manner.
6. The application is examined by the Dispute Resolution Committee in accordance with the provisions governing the dispute resolution mechanism under the Act.

Outcome of Processed Form

Upon processing of the application:

- The Dispute Resolution Committee examines the application and supporting documents furnished by the assessee.
- The Committee may resolve the dispute in accordance with the provisions governing the dispute resolution mechanism.
- The resolution of the dispute may result in modification of the specified order, reduction of disputed demand or other appropriate directions as provided 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 “₹”.