

FORM NO. 187

[See rule 300, 315, 329]

Appeal against refusal to recognise or withdrawal of recognition from a recognised provident fund/ refusal to approve or withdrawal of approval from a superannuation fund or from a gratuity fund.

1. Purpose

Form 187 is used to file an appeal against an order by the prescribed Income-tax Authority against refusal to recognise or withdrawal of recognition from a recognised provident fund/ refusal to approve or withdrawal of approval from a superannuation fund or from a gratuity fund. (hereafter all three referred as Fund).

It enables the employer or trustees to seek reconsideration of the decision by the appellate authority, depending on the jurisdiction.

2. Who Should File

- Employers or Trustees of a fund trust whose application for recognition has been refused.
- Trustees of a Fund whose recognition has been withdrawn.
- Authorised representatives acting on behalf of such employers or trusts.

3. Frequency & Due Dates

- Frequency: Filed only when an adverse order (refusal or withdrawal of recognition) is issued.
- Due Date: Must be filed within 60 days from the date of communication of the order being appealed against.

4. Structure of this Form

Form 187 typically includes the following sections:

1. Particulars of the appellant, Name, address, PAN, and designation (employer/trustee).
2. Details of the fund, Name, registration number, and date of creation.
3. Details of the order appealed against, Date, issuing authority, and nature of decision (refusal/withdrawal).

4. Grounds of appeal, Factual and legal reasons why the decision should be reversed.
5. Relief sought , Recognition, restoration, or modification of the order.
6. Verification, Signed declaration by the appellant or authorised representative.

5. Documents Required to File this Form

- Copy of the order refusing or withdrawing recognition.
- Copy of the original application for recognition
- Grounds of appeal and supporting documents (minutes, correspondence, financial statements, etc.).
- Proof of filing date and authorisation letter if filed through an agent or representative.
- Challan copy in respect of fee payment of Rs. 1000.

6. Filing Count

- Filed only once per order of refusal or withdrawal.

7. Process Flow of Filing this Form

1. Prepare Form 187 with details of the fund and grounds of appeal.
2. Attach the necessary documents, including a certified copy of the order under dispute.
3. Submit the appeal to the designated Appellate Authority.
4. The authority acknowledges receipt and may schedule a hearing or seek clarifications.
5. After examination, a final order is issued, confirming, modifying, or reversing the earlier decision.

8. Outcome of Processed Form

- If appeal is allowed: The fund is granted recognition or its recognition is restored, effective from a specified date.
- If appeal is rejected: The order of refusal or withdrawal stands, and the fund remains unrecognised.
- If partially allowed: Certain conditions may be imposed for recognition, such as amendments to PF rules or compliance undertakings.