

Guidance Note – Form No. 99

Appeal to the Joint commissioner of Income-tax (Appeals) or the Commissioner of Income-tax (Appeals)

Name of form as per I.T. Rules, 1962	Form 35	Name of form as per I.T. Rules, 2026	99
Corresponding section of I.T. Act, 1961	249	Corresponding section of I.T. Act, 2025	998
Corresponding Rule of I.T. Rules, 1962	45	Corresponding Rule of I.T. Rules, 2026	167

Purpose

Form No. 99 is prescribed for filing an appeal before the Joint Commissioner of Income-tax (Appeals) or the Commissioner of Income-tax (Appeals) against a relevant order passed by an Income-tax Authority under the Act.

The form enables an appellant to electronically furnish the details of the order appealed against, the taxes paid, the disputed amounts and the grounds of appeal, thereby facilitating a structured and transparent appellate process.

Who Should File

Form No. 99 may be filed by any appellant who is aggrieved by an appealable order passed by an Income-tax Authority under the Act and intends to prefer an appeal before the Joint Commissioner of Income-tax (Appeals) or the Commissioner of Income-tax (Appeals).

The form is required to be furnished electronically through the prescribed income-tax e-filing system.

Structure of Form

Form No. 99 broadly consists of the following parts:

1. Part A – Personal Information of the appellant
2. Part B – Order against which appeal is filed

3. Part C – Details of taxes paid
4. Part D – Appeal details
5. Part E – Pending appeal details
6. Part F – Statement of facts, Grounds of Appeal and additional evidence
7. Part G – Appeal filing details
8. Verification

These sections capture the essential information required for processing and adjudicating the appeal.

What are the documents required to file the Form

The following documents may be required to be furnished along with Form No. 99:

1. Statement of Facts relating to the appeal.
2. Grounds of Appeal specifying the disputed issues.
3. Copy of order against which appeal is filed, where required.
4. Additional documentary evidence, if any, relating to the grounds of appeal.
5. Copy of Form No. 117 or the grounds stated therein in cases involving repetitive appeals.
6. Supporting documents relevant to the grounds of appeal.

These documents assist the appellate authority in examining the issues raised in the appeal.

What is the process flow of filing Form

The process flow broadly involves the following steps:

1. The appellant prepares Form No. 99 by furnishing the required information relating to the relevant order, taxes paid and disputed issues.
2. The appellant uploads the Statement of Facts, Grounds of Appeal and other supporting documents as required.
3. Where additional evidence is being relied upon, the appellant indicates the same and uploads the relevant documents.

4. The completed form is furnished electronically through the income-tax e-filing portal.
5. Upon submission, the appeal is registered and taken up for processing by the concerned appellate authority.

Outcome of Processed Form

Upon processing of the form:

- The appeal is registered before the Joint Commissioner of Income-tax (Appeals) or the Commissioner of Income-tax (Appeals).
- The appellate authority examines the grounds raised in the appeal and the supporting material furnished by the appellant.
- The appeal is thereafter disposed of in accordance with the provisions governing the 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 “₹”.