

# Form 115 – Frequently Asked Questions (FAQ)

## Form of appeal to the Income-tax Appellate Tribunal

Name of form as per I.T. Rules, 1962	Form 36	Name of form as per I.T. Rules, 2026	115
Corresponding section of I.T. Act, 1961	253	Corresponding section of I.T. Act, 2025	362
Corresponding Rule of I.T. Rules, 1962	47	Corresponding Rule of I.T. Rules, 2026	193

### 1. What is Form 115?

**Ans:**

Form 115 is the prescribed form for filing an appeal before the Income-tax Appellate Tribunal (ITAT) against an order passed by the income-tax authorities. The order appealed against should be one of the orders specified in section 362(1).

### 2. Who is required to file Form 115?

**Ans:**

Form 115 may be filed by:

- **An assessee** who is aggrieved by an order passed by an income-tax authority and seeks to file an appeal before the Income-tax Appellate Tribunal; or
- **The Income-tax Department**, where it is the appellant, for filing an appeal before the Income-tax Appellate Tribunal.

### 3. Before which authority is Form 115 filed?

**Ans:**

Form 115 is filed before the Income-tax Appellate Tribunal (ITAT) having jurisdiction over the case.

### 4. What are the main parts of Form 115?

**Ans:**

Form 115 consists of the following parts:

- **Part A:** Appellant's Personal Information
- **Part B:** Respondent's Personal Information
- **Part C:** Appeal Details
- **Part D:** Amount Disputed in Appeal
- **Part E:** Grounds of Appeal
- **Part F:** Appeal Filing Details
- **Verification**

**5. What details are required to be furnished in Part A (Appellant's Personal Information)?**

**Ans:**

Part A requires details such as:

- Name or designation of the appellant
- PAN (where applicable)
- TAN (in case of deductors, where applicable)
- Complete address
- Contact details including landline number, mobile number, and email ID

In cases where the Department is the appellant, the designation and office details of the authority concerned shall be furnished.

**6. What details are required to be furnished in Part B (Respondent's Personal Information)?**

**Ans:**

Part B requires details of the respondent, including:

- Name or designation
- PAN / TAN, where applicable
- Complete address
- Contact details including landline number, mobile number, and email ID

In cases where the Department is the respondent, the designation and office details of the concerned authority may be furnished.

### **7. What information is required to be provided in Part C (Appeal Details)?**

**Ans:**

Part C requires furnishing of:

- Relevant tax year or block period
- Total income declared for the relevant period
- Details of the order appealed against, including section, date of order, and nature of order
- Date of service of notice/order
- Name of the income-tax authority passing the order
- Details of Jurisdictional Assessing Officer

### **8. What details are required in Part D (Amount Disputed in Appeal)?**

**Ans:**

Depending on the nature of the appeal, Part D requires details of:

- Section and sub-section under which order is passed
- Disputed income and disputed demand in case of assessment orders
- Disputed penalty amount in case of penalty appeals
- Disputed TDS/TCS default in TDS/TCS-related appeals
- Amount disputed in appeal in respect of any other matter

All amounts are required to be furnished in Indian Rupees.

### **9. What is meant by “tax effect” for the purpose of Form 115?**

**Ans:**

“Tax effect” refers to the difference between the tax on the total income assessed and the tax that would have been chargeable had such total income been reduced by the income in respect of the disputed issues, including applicable surcharge and cess.

For the manner of computation, including treatment of interest, loss cases, penalty orders, notional tax, and common grounds, reference may be made to the Notes to Form 115.

**10. What details are required to be furnished in Part E (Grounds of Appeal)?**

**Ans:**

Part E requires the appellant to furnish:

- Concise grounds of appeal, numbered consecutively
- Tax effect relating to each ground of appeal

The grounds should be stated within the prescribed word limit.

**11. Can multiple grounds of appeal be filed in Form 115?**

**Ans:**

Yes.

Multiple grounds of appeal may be furnished, provided each ground is stated separately and numbered consecutively.

**12. What information is required to be furnished in Part F?**

**Ans:**

Part F requires furnishing of:

- Whether there is any delay in filing the appeal
- Grounds for condonation of delay, where applicable
- Details of appeal fees paid, including BSR code, date of payment, and amount

**13. Is payment of appeal fee mandatory while filing Form 115?**

**Ans:**

Yes.

The appeal must be accompanied by the prescribed fee as per the Income-tax Act and Rules, except in cases where no fee is payable, such as cross-objections. The amount of fee, mode of payment, and related conditions are specified in the Notes to Form 115, which may be referred to for details.

**14. What documents are required to be enclosed with Form 115?**

**Ans:**

The memorandum of appeal shall be filed in the prescribed form and manner and shall be accompanied by the documents specified in the Notes to Form 115, including copies of the order appealed against and other relevant records, as applicable.

**15. Who should sign and verify Form 115?**

**Ans:**

Form 115 must be signed by:

- The appellant, or
- The authorised representative, where applicable,

In case of appeal by the taxpayer, the form is to be verified by the person authorized to verify the return of income under section 265.

**16. Is PAN mandatory in the verification section of Form 115?**

**Ans:**

PAN is required to be furnished in the verification where applicable. In cases where the appeal is filed by the Income-tax Department or other government authorities, PAN may not be applicable.

**17. Can Form 115 be revised after filing?**

**Ans:**

No.

Once Form 115 is filed, it cannot be revised. However, additional grounds may be raised before the Tribunal in accordance with law.

**18. Can Form 115 be filed electronically?**

**Ans:**

Form 115 may be filed electronically through the Income Tax Department e-Filing portal or ITAT e-Filing portal.

**19. What is the limitation period for filing Form 115?**

**Ans:**

Form 115 must be filed within two months from the end of the month in which the order sought to be appealed against is communicated to the assessee or to the Principal Commissioner or Commissioner, as the case may be.

**20. Why is Form 115 important?**

**Ans:**

Form 115 enables:

- Statutory right of appeal before the ITAT
- Structured presentation of disputed issues and tax effect
- Efficient adjudication of appeals by the Tribunal