

Form 116 – Frequently Asked Questions

Form of memorandum of cross-objections to the Appellate Tribunal

Name of form as per I.T. Rules, 1962	Form 36A	Name of form as per I.T. Rules, 2026	116
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 116?

Ans:

On filing of the appeal to the ITAT by the taxpayer or by the Assessing Officer (as the case may be) the opposite party will be intimated about the appeal and the opposite party has to file a memorandum of cross objection with the ITAT.

Form 116 is the prescribed form for filing a memorandum of cross-objections before the Income-tax Appellate Tribunal (ITAT) in respect of an appeal filed by the opposite party, in accordance with the provisions of the Income-tax Act, 2025 and the Income-tax (Appellate Tribunal) Rules.

2. Who can file Form 116?

Ans:

Form 116 can be filed by a respondent to an appeal before the Appellate Tribunal, including:

- An assessee, or
- The Income-tax Department, or
- Government deductors,

who wishes to file cross-objections against the order appealed against

3. Is filing of Form 116 mandatory?

Ans:

No. Filing of Form 116 is optional.

It is required only if the respondent intends to file cross-objections in response to an appeal filed before the Appellate Tribunal.

4. What is the time limit for filing Form 116?

Ans:

The memorandum of cross objection is to be filed within a period of 30 days of receipt of notice.

5. Can Form 116 be filed independently of an appeal?

Ans:

No. A memorandum of cross-objections in Form 116 can be filed only in relation to an appeal already filed before the Appellate Tribunal and for which a notice of appeal has been received by the respondent.

6. What details are required in Part A of Form 116?

Ans:

Part A requires personal and identification details of the appellant in the cross-objection, including:

- Name or designation
- PAN (where applicable)
- TAN (where applicable)
- Complete address
- Contact details such as landline, mobile number, and email ID

The name and address must be furnished strictly in accordance with the notes to the form. In cases where the Department is the appellant, the designation and office details of the officer concerned may be furnished.

7. What information is required in Part B of Form 116?

Ans:

Part B requires details of the respondent to the cross-objection, including:

- Name or designation
- PAN or TAN, as applicable

- Address and contact details

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

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

Ans:

Part C requires furnishing of:

- Appeal number allotted by Tribunal to which the cross-objection relates
- 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

9. How is “tax effect” to be computed for the purpose of Form 116?

Ans:

The tax effect shall be computed in accordance with Note 11 to Form 116, being the difference between:

- Tax on the total income assessed, and
- Tax that would have been chargeable had the disputed issues not been considered,

including applicable surcharge and cess but excluding interest unless the levy of interest itself is in dispute.

10. Are grounds of cross-objection required to be stated separately?

Ans:

Yes. Each ground of cross-objection must be:

- Stated concisely
- Numbered consecutively
- Accompanied by the corresponding tax effect
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11. Can multiple grounds be raised in Form 116?

Ans:

Yes. Multiple grounds of cross-objection may be raised, and additional rows may be used where required. The total tax effect must be reported after aggregating the tax effect of applicable grounds.

12. What is to be done if there is a delay in filing Form 116?

Ans:

If there is a delay in filing the memorandum of cross-objections, the respondent must:

- Select “Yes” in the relevant field, and
- Upload a separate statement setting out the grounds for condonation of delay.

13. Can Form 116 be filed electronically?

Ans:

Form 116 may be filed electronically through the ITAT e-Filing portal.

14. In which language should Form 116 be filed?

Ans:

The memorandum of cross-objections shall be filed:

- In English, or
- In Hindi, at the option of the respondent, where the Bench is located in a State notified for the purposes of rule 5A of the Income-tax (Appellate Tribunal) Rules.

15. Who can sign and verify Form 116?

Ans:

Person who is competent to sign Form 36 (i.e., form of appeal) has to sign and verify the memorandum of cross objections

Thus, Form 116 must be signed by:

- The appellant in the cross-objection, or
- An 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. Can Form 116 be revised after filing?

Ans:

No. Once Form 116 is filed before the Appellate Tribunal, it cannot be revised. Care should be taken to ensure correctness and completeness before submission.

17. Why is Form 116 important?

Ans:

Form 116 enables:

- Effective defence of an appeal before the Tribunal
- Raising of independent objections without filing a separate appeal
- Complete adjudication of issues arising from the impugned order
- Reduction of multiplicity of proceedings