

Form 117 – Frequently Asked Questions

Form of declaration regarding identical question of law pending before the High Court or Supreme Court

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| Name of form as per I.T. Rules, 1962 | Form 8 | Name of form as per I.T. Rules, 2026 | 117 |
| Corresponding section of I.T. Act, 1961 | 158A | Corresponding section of I.T. Act, 2025 | 375 |
| Corresponding Rule of I.T. Rules, 1962 | 15A | Corresponding Rule of I.T. Rules, 2026 | 194 |

1. What is Form 117?

Ans: Form 117 is prescribed for making a declaration by an assessee claiming that a question of law arising in the assessee's case for a particular assessment year is identical to a question of law already pending before the High Court or the Supreme Court in the assessee's own case for another assessment year. This declaration allows taxpayers to avoid repeated litigation on the same legal issue.

2. Who should file Form 117?

Ans: Form 117 may be filed by an assessee where:

- A question of law arising in the assessee's case is pending before the Assessing Officer or an appellate authority, and
- An identical question of law in the assessee's own case for another assessment year is pending before the High Court or the Supreme Court.

3. Is filing of Form 117 mandatory?

Ans: No. Form 117 is optional. It is filed only if the assessee chooses to claim the benefit of having the pending case decided in conformity with the final decision of the High Court or Supreme Court on the identical question of law.

4. Before whom should Form 117 be filed?

Ans: Form 117 may be filed before:

- the Assessing Officer, or
- the appellate authority (Joint Commissioner of Income tax (Appeals), Commissioner of Income tax (Appeals), or Income-tax Appellate Tribunal),
before whom the relevant case is pending.

5. In how many copies should Form 117 be furnished?

Ans:

- Form 117 must be furnished in duplicate when filed before Joint Commissioner of Income tax (Appeals), Commissioner of Income tax (Appeals)
- It must be furnished in triplicate when filed before the Appellate Tribunal.

6. What details are required to be furnished in Form 117?

Ans:

Form 117 requires the assessee to furnish:

- Information of the assessee
- Details of the relevant case before the Assessing officer or appellate authority
- Details of pendency of other case at High Court/Supreme Court
- Declaration that pending question(s) of law in relevant case are identical to other case

7. What documents are required to be enclosed with Form 117?

Ans:

Depending on the stage of litigation, the assessee must enclose:

- A copy of the statement of the case and the question(s) of law referred to the High Court or Supreme Court; or
- A copy of the judgment of the High Court and the grounds of appeal filed before the Supreme Court, as applicable.

8. What is the effect of acceptance of Form 117 by the authority?

Ans:

Once the declaration made in Form 117 is admitted by the Assessing Officer or appellate authority:

- The assessee shall not be entitled to raise the identical question of law in appeal for the relevant case, and
- The assessee agrees to be bound by the final decision of the High Court or Supreme Court on that question of law.

9. Does acceptance of Form 117 stop the proceedings in the pending case?

Ans:

No.

Acceptance of Form 117 does not prevent the Assessing Officer or appellate authority from:

- Passing an order disposing of the relevant case without waiting for the final decision of the High Court or Supreme Court.

However, once the decision on the identical question of law becomes final, the order shall be amended to conform to that decision.

10. Can the assessee raise the same question of law later in appeal?

Ans:

No.

After the declaration in Form 117 is admitted, the assessee cannot raise the same question of law in appeal or reference proceedings in respect of the relevant case.

11. Who should sign and verify Form 117?

Ans:

Form 117 must be:

- Signed and verified by the person authorised to sign and verify the return of income under section 265, as applicable to the assessee.

12. Can Form 117 be revised after submission?

Ans:

No.

Once Form 117 is furnished and acted upon, it cannot be revised or withdrawn.

13. Why is Form 117 important?

Ans:

Filing Form 117:

- Avoids repetitive litigation on identical questions of law,
- Ensures consistency in application of judicial decisions,
- Reduces compliance burden and legal costs for the assessee, and
- Supports efficient and non-adversarial dispute resolution under the Income-tax Act, 2025.