

Form 118 – Frequently Asked Questions

Application for deferment of filing of appeal on identical question of law

Name of form as per I.T. Rules, 1962	Form 8A	Name of form as per I.T. Rules, 2026	Form 118
Corresponding section of I.T. Act, 1961	158AB	Corresponding section of I.T. Act, 2025	376
Corresponding Rule of I.T. Rules, 1962	16	Corresponding Rule of I.T. Rules, 2026	195

1. What is Form 118?

Ans: Form 118 is for making an application for deferment of filing an appeal before the High Court or the Income-tax Appellate Tribunal where a question of law arising in a case is identical to a question of law already pending before the High Court or the Supreme Court in another case. It enables the Income-tax Department to defer filing of appeal at the current stage, and to file it later after the identical legal issue is finally decided.

2. Who should file Form 118?

Ans: Form 118 is filed by the Assessing Officer, pursuant to directions of the Principal Commissioner of Income-tax (PCIT) or Commissioner of Income-tax (CIT), where the Department decides to defer filing an appeal on an identical question of law.

3. Is filing of Form 118 mandatory?

Ans: Form 118 is optional. It is filed when the only when the Department chooses to defer filing of appeal on account of an identical question of law pending in another case.

4. What is the role of the collegium in relation to Form 118?

A collegium consisting of two or more Chief CITs/Principal CITs/CIT examines whether:

- A question of law arising in a case (the relevant case) is identical to a question of law pending in another case (the other case), and

- Such question is pending before the High Court or the Supreme Court

If satisfied, the collegium may decide not to file an appeal on an adverse appellate order at this stage and inform this decision to the PCIT/CIT.

5. What is the time limit for filing Form 118?

Ans: On receipt of communication from the collegium, the PCIT/CIT shall direct the Assessing Officer to file Form 118 within 120 days from the date of receipt of:

- the order of the Joint Commissioner (Appeals), or the Commissioner (Appeals), or the Appellate Tribunal, as the case may be.

This direction shall be given by PCIT/CIT only if an acceptance is received from the assessee to the effect that the question of law in the other case is identical to that arising in the relevant case.

6. Is the assessee's acceptance required for filing Form 118?

Ans: Yes.

Form 118 shall be filed only if acceptance is received from the assessee confirming that:

- the question of law in the other case is identical to the question of law arising in the relevant case.

If no such acceptance is received, the PCIT/CIT shall proceed to file appeal in accordance with the normal appellate provisions.

7. Before which authority is Form 118 filed?

Ans:

Form 118 is filed before:

- the Income-tax Appellate Tribunal, or
- the High Court,
depending on the forum before which the appeal is proposed to be deferred.

8. What is meant by "relevant case" and "other case" in Form 118?

Ans:

The expressions "relevant case" and "other case" have the same meaning as assigned in the Section 376 of the Income-tax Act, 2025 and

- **Relevant case** refers to the case in which appeal is proposed to be deferred.
- **Other case** refers to the case where an identical question of law is already pending before the High Court or Supreme Court.

9. What details are required to be furnished in Form 118?

The following details are required to be furnished in Form 118:

- Appellant's information
- Respondent's personal information
- Case details of the appeal
- Question(s) of law in relevant case for which the appeal is deferred
- Details of other case(s) on the basis of which the appeal is deferred

10. What certification is required in Form 118?

Ans:

The appellant must certify that:

- the questions of law in the relevant case are identical to those in the other case,
- such questions are pending before the High Court or Supreme Court, and
- the appeal shall be filed in accordance with the Section 376 of the Act after the decision on the question of law becomes final.

11. Who should sign and verify Form 118?

Ans: Form 118 shall be signed and verified by Assessing officer on behalf of the department.

12. What happens after the final decision on the question of law in the other case?

Ans: Once the decision on the identical question of law becomes final:

- the Department may file an appeal in the relevant case in accordance with the Act, and
- the earlier deferment under Form 118 ceases to operate.

13. Can Form 118 be revised after submission?

Ans: No. Once Form 118 is filed, it cannot be revised or edited.

14. Can Form 118 be filed online?

Ans: No. Form 118 shall be filed manually only.

15. Why is Form 118 important?

Ans:

Filing Form 118:

- Prevents multiplicity of appeals on identical legal issues.
- Reduces unnecessary burden on appellate forums.
- Ensures consistency in litigation strategy.