

## Form119 – Frequently Asked Questions

### Application to the Dispute Resolution Committee under section 379 of the Act

Name of form as per I.T. Rules, 1962	Form 34BC	Name of form as per I.T. Rules, 2026	119
Corresponding section of I.T. Act, 1961	245MA	Corresponding section of I.T. Act, 2025	379
Corresponding Rule of I.T. Rules, 1962	44DAB	Corresponding Rule of I.T. Rules, 2026	197

#### 1. What is Form 119?

**Ans:**

Form 119 is an electronic form prescribed for making an application to the Dispute Resolution Committee (DRC) under section 379 of the Income-tax Act, 2025. It enables an eligible assessee to seek resolution of disputes arising from a specified order passed by an Income-tax Authority, in accordance with the dispute resolution mechanism provided under the Act.

#### 2. Who can file Form 119?

**Ans:**

Form 119 may be filed by an eligible assessee (individual or any other person) who:

- Is aggrieved by a specified order passed by an Income-tax Authority, and
- Is eligible to approach the Dispute Resolution Committee under section 379, and
- Satisfies the prescribed conditions regarding payment of tax on returned income and other statutory requirements.

#### 3. Is filing of Form 119 mandatory?

**Ans:**

No. Filing of Form 119 is optional.

It is required only where the assessee chooses to seek dispute resolution through the

Dispute Resolution Committee instead of pursuing remedies available under the regular appellate mechanism.

#### **4. What is meant by a “specified order” for the purpose of Form 119?**

**Ans:**

A “specified order” refers to an order passed by an Income-tax Authority under the relevant provisions of the Act, against which an application can be made to the Dispute Resolution Committee as provided under section 379(4).

#### **5. Can Form 119 be filed for more than one tax year?**

**Ans:**

Yes. Separate Form 119 applications must be filed **for each tax year** and for each specified order, subject to eligibility and other conditions prescribed under the Act.

#### **6. What details are required in Part A of Form 119?**

**Ans:**

Part A requires personal and identification details of the applicant, including:

- Name of the applicant
- Complete address
- PAN
- TAN (if applicable)
- Valid mobile number and email ID for communication

The name and address must be filled strictly in accordance with the instructions and notes provided in the form.

#### **7. What information is to be furnished in Part B of Form 119?**

**Ans:**

Part B captures details of the order against which the application is filed, such as:

- Tax year involved
- Section and sub-section under which the order is passed
- Date of the order

- Date of service of the order or notice of demand
- Name and designation of the Income-tax Authority passing the order

### **8. What is required to be reported in Part C (Application Details)?**

**Ans:**

Part C requires quantitative details relating to the dispute, including:

- Amount of income assessed
- Total additions made or loss disallowed
- Amount of addition or disallowance disputed
- Amount of disputed demand (or NIL in case of loss)

All amounts are to be reported in Indian Rupees.

### **9. What is the purpose of Part D relating to pending applications?**

**Ans:**

Part D seeks disclosure of whether **any** other application is pending before any Dispute Resolution Committee for another tax year in the case of the assessee. If yes, detailed particulars of such pending application must be furnished to ensure transparency and coordinated resolution.

### **10. Is payment of tax a pre-condition for filing Form 119?**

**Ans:**

Yes. Where a return of income has been filed, **tax due on the income returned must be paid in full**, as required under the provisions governing the Dispute Resolution Committee.

Details of the return of income and taxes paid are to be furnished in **Part E**.

### **11. What details of Return of Income are required to be furnished?**

**Ans:**

Where applicable, the following details are required:

- Acknowledgement number of the return

- Date of filing of the return
- Total income as per return
- Total tax due and total tax paid

## **12. What is required to be submitted in Part F of Form 119?**

### **Ans:**

Part F consists of the **Statement of Facts, Grounds of Application, and documentary evidence**, which must be furnished as annexures, namely:

- Facts of the case
- List of documentary evidence relied upon
- List of additional documentary evidence, if any
- Grounds of application, clearly and concisely stated

These must be filed in the prescribed annexure format.

## **13. Can additional evidence be filed along with Form 119?**

### **Ans:**

Yes. Additional documentary evidence may be filed, provided:

- Such evidence is clearly listed in the relevant annexure, and
- A declaration is made in the verification confirming that no evidence other than those disclosed has been filed.

## **14. How is application fee paid and reported in Form 119?**

### **Ans:**

Details of application fee paid are to be furnished in **Part G**, including:

- BSR Code
- Date of payment
- Challan serial number
- Amount paid

**15. Can Form 119 be filed offline?**

**Ans:**

No. Form 119 is required to be filed **electronically** through the Income-tax e-filing portal.

**16. Can Form 119 be revised after submission?**

**Ans:**

No. Once Form 119 is submitted and verified, it cannot be revised. Applicants are advised to carefully verify all details before submission.

**17. Who can verify Form 119?**

**Ans:**

Form 119 must be verified by the applicant or by an authorised person who is competent to do so, in accordance with the verification requirements specified in the form.

**18. Why is Form 119 important?**

**Ans:**

Form 119 facilitates:

- Speedy and structured dispute resolution
- Reduction of litigation
- Transparent disclosure of disputed issues
- Effective functioning of the Dispute Resolution Committee mechanism