

FAQs on Form 187

Appeals relating to provident fund , Superannuation Fund and gratuity fund matters

FAQ 1: What is Form 187 ?

Form 187 is a prescribed form for filing appeals under the Income-tax Act, 2025 in matters relating to provident fund , Superannuation Fund and gratuity fund, including appeals against orders passed by the prescribed income-tax authority affecting recognition, approval, Rejection or withdrawal of recognition or related status of such funds.

FAQ 2: Who is required to use Form 187 ?

These forms are required to be used by trustees, employers, or other authorised persons representing:

- Recognised Provident Funds (RPFs),
- Superannuation Fund or,
- Approved Gratuity Funds

where an appeal is being preferred against an order passed by the competent authority under the Act.

FAQ 3: In what situations are Form 187 to be filed?

Form 187 is to be filed where an assessee or fund seeks to appeal against an order relating to matters such as:

- Refusal of recognition or approval,
- Withdrawal or cancellation of recognition or approval,
- Any other adverse order passed under the relevant provisions governing employee benefit funds.

FAQ 4: Is Form 187 separate form or part of a combined framework?

Form 187 form part of a combined appellate framework, with specific type of appeal or authority as prescribed under the Income-tax Act, 2025 and the Income-tax Rules.

FAQ 5: Who is the appellate authority for appeals filed in Form 187?

The appellate authority shall be the authority specified in the Act or the Rules for the particular category of order being appealed against. The form requires the appellant to clearly mention the authority whose order is under appeal and the appellate forum before which the appeal is filed.

FAQ 6: What information is required to be furnished in Form 187?

The forms generally require:

1. Particulars of the appellant - Name, address, PAN, and designation (employer/trustee).
2. Details of the order appealed against - Date, issuing authority, and nature of decision (refusal/withdrawal).
3. Grounds of appeal - Factual and legal reasons why the decision should be reversed.
4. Relief sought - Recognition, restoration, or modification of the order.
5. Verification - Signed declaration by the appellant or authorised representative.

FAQ 7: Is filing of supporting documents mandatory?

Yes, following documents are required to be filed along with the form:

- Copy of the order refusing or withdrawing recognition.
- Copy of the original application for recognition/approval
- Grounds of appeal and supporting documents (minutes, correspondence, financial statements, etc.).
- Proof of filing date and authorisation letter if filed through an agent or representative.
- Challan copy in respect of fee payment of Rs. 1000.

FAQ 8: Is there a time limit for filing appeals in Form 187?

Yes. Appeals must be filed within 60 days from the date of communication of the order being appealed against.

FAQ 9: Can the appeal be filed electronically?

Where electronic filing has been notified, Form 187 is required to be filed electronically in the manner specified by the Board. Until such notification, filing shall be done in the prescribed mode.

FAQ 10: Does filing an appeal automatically stay the operation of the order appealed against?

No. Filing of an appeal does not by itself operate as a stay of the order appealed against, unless a stay is specifically granted by the competent authority in accordance with law.

FAQ 11: Who must verify and sign Form 187?

The forms must be verified and signed by the authorised person as prescribed under the Act, such as:

- The employer,
- A trustee,
- A principal officer, or
- Any other person authorised to act on behalf of the fund.

FAQ 12 : Does filing an appeal affect the tax treatment of the fund or its members?

The tax consequences, if any, shall be governed by the final outcome of the appeal and the applicable provisions of the Act. Filing of the appeal does not by itself alter taxability unless specifically provided.

FAQ 14: Where can the latest version of Form 187 be accessed?

The latest notified versions of Form 187 is available on the official income-tax portal or as notified by the Central Board of Direct Taxes.