

**FORM NO. 117**

[see rule 194]

**Declaration under section 375(1) of the Act to be made by an assessee claiming that identical question of law is pending before the High Court or the Supreme Court**

**Part A: Personal Information of Assessee**

1.	Name	<i>(Refer Note 1)</i>	
2.	Permanent Account Number		
3.	Address	<i>(Refer Note 2)</i>	
4.	Contact Details		
	(i)	Landline No. with STD code	STD code <i>(Dropdown)</i> <i>(Repeat if required)</i>
			Number
	(ii)	Mobile Number	Country Code <i>(Dropdown)</i> <i>(Repeat if required)</i>
			Number
	(iii)	Email ID	<i>(Repeat if required)</i>

**Part B: Details of the relevant case before the Assessing Officer or Appellate Authority**

5.	Authority before which it is pending	<i>(Dropdown)</i>
6.	Tax Year	
7.	Question(s) of laws	<i>(Upload)</i>

**Part C: Details of pendency of other case at High Court/Supreme Court**

8.	Questions of Law are pending before	<i>(Dropdown)</i>
9.	Tax Year of the pending case	
10.	Question(s) of laws	<i>(Refer Note 3)</i>

**Part D: Declaration that pending question(s) of law in relevant case are identical to other case**

11.	<p>I do hereby declare that the question(s) of law arising in the ‘relevant case’ as referred in Part-B is identical to the question(s) of law in other case as referred in Part-C. Further, if authority*** _____ agrees to apply the final decision on question(s) of law in the other case as referred to in Part-C to the relevant case as referred to in Part-B above, I _____, the assessee, Permanent Account Number _____ shall not raise the question(s) of law of my relevant case referred in Part-B in appeal before any appellate authority or in a subsequent appeal before a higher forum.</p> <p align="right">_____ Signature of Declarant (Name: .....) Designation (if applicable):.....</p>
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*Form of verification*

I, \_\_\_\_\_ Permanent Account Number \_\_\_\_\_, do hereby declare that to the

best of my knowledge and belief, what is stated above is correct, complete and is truly stated.

I further declare that I am making the declaration in my capacity as \_\_\_\_\_ and that I am competent to make this declaration and verify it. Verified today the \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_\_\_.

Place.....

Date.....

.....  
Signature of Declarant

(Name:.....)

Designation (if applicable):.....

**Note:**

1. The first, middle and last name of the declarant shall be provided in full without any abbreviations.
2. The address shall contain (i) Flat or Door or Block number, (ii) Name of the premises, (iii) Road or Street or Lane, (iv) Area or locality, (v) Town or City or District, (vi) State and (vii) PIN or ZIP Code of the declarant.
3. With respect to row 10, the following details shall be provided as annexures, namely:

<b>Annexure</b>	<b>Particulars</b>
A-1	Copy of the statement of the case, and
A-2	the question(s) of law referred to the High Court/Supreme Court,
A-3	Copy of the judgement of the High Court and
A-4	the grounds of appeal to the Supreme Court

Either Annexure A-1, A-2 or A-3, A-4 shall be provided as attachment.

4. Some of the Information in the form would be pre-filled to the extent possible.
5. For the purposes of this form and rule 194 the words “relevant case” and “other case” shall have the same meaning as assigned to them in section 375 of the Act.
6. \*\*\* Mention the designation of the authority.