

**FORM NO. 116**  
[see rule 193]

**Form of memorandum of cross-objections to the Appellate Tribunal**

IN THE INCOME-TAX APPELLATE TRIBUNAL.....

Cross-objection ..... of .....

In Appeal No..... of .....

..... Versus .....

APPELLANT

RESPONDENT

**Part A: Appellant's Personal Information**

1.	Name/designation ( <i>as applicable</i> )	<i>(Refer Note 1)</i>		
2.	Permanent Account Number ( <i>Not applicable if filed by Income-tax department or filed by Government Deductors</i> )			
3.	Tax Deduction and Collection Number ( <i>Not Applicable for Income-tax Department</i> )			
4.	Address	<i>(Refer Note 2)</i>		
5.	Contact details			
	(i)	Landline No. with STD code	STD code	
			Number	
			<i>(dropdown)</i>	
			<i>(Repeat if required)</i>	
	(ii)	Mobile Number	Country Code	
			Number	
		<i>(dropdown)</i>		
		<i>(Repeat if required)</i>		
(iii)	Email ID			
		<i>(Repeat if required)</i>		

**Part B: Respondent's Personal Information**

6.	Name or designation ( <i>as applicable</i> )	<i>(Refer Note 1)</i>		
7.	Permanent Account Number ( <i>Not applicable if filed by Income-tax department or filed by Government Deductors</i> )			
8.	Tax Deduction and Collection Number ( <i>For deductors</i> ) ( <i>Not Applicable for Income-tax Department</i> )			
9.	Address	<i>(Refer Note 2)</i>		
10.	Contact details			
	(i)	Phone No. with STD code	STD code	
			Number	
			<i>(dropdown)</i>	
			<i>(Repeat if required)</i>	
	(ii)	Mobile Number	Country Code	
			Number	
		<i>(dropdown)</i>		
		<i>(Repeat if required)</i>		
(iii)	Email ID			
		<i>(Repeat if required)</i>		

**Part C: Appeal / Cross-objection Details**

11.	Appeal number allotted by Tribunal to which the cross-objection relates	
12.	Relevant Tax Year or Block Period in connection with which	<i>(iii) Tax Year</i>

	memorandum of cross-objection is preferred (Select one)	(iv) Block Period (Refer Note 3)
13.	Details of Tax Year or Block Period as per reply to row 12	(Dropdown)
14.	Total income declared by the assessee for the Tax year or Block Period referred to in row 13	
15.	Details of the order appealed against	
	(i) Section and sub-section of the Act	
	(ii) Date of Order	dd/mm/yyyy
	(iii) Whether appeal relates to assessment or penalty (Select one)	(v) Yes (vi) No
	(iv) If reply to row 14(iii) is yes, provide date of service of notice of demand	dd/mm/yyyy
	(v) If reply to row 14(iii) is no, provide date of service of order	dd/mm/yyyy
	(vi) Due date for filing of appeal*	dd/mm/yyyy
16.	Income-tax Authority passing the order appealed against	
17.	The State and District in which the jurisdictional Assessing Officer is located	(dropdown)
18.	Date of receipt of notice of appeal filed by the appellant to the Tribunal	dd/mm/yyyy
<b>Part D: Amount disputed in cross-objection</b>		
19.	Section and sub-section of the Act under which the original order is passed	
20.	If cross-objection relates to original order under section 294 of Income-tax Act, 1961 (43 of 1961)( as it existed prior to its repeal), then provide the following details:	
	(i) Amount of undisclosed income filed in Income Tax Return for Block assessment	
	(ii) Amount of undisclosed income assessed	
	(iii) Total addition of undisclosed income by the Assessing Officer [(ii)-(i)]	
	(iv) Amount of disputed undisclosed income	
	(v) Amount of disputed demand	
21.	If cross-objection relates to assessment other than block assessment, then provide the following details:	
	(i) Amount of Income Assessed	
	(ii) Total addition to Income	
	(iii) In case of Loss, total disallowance of Loss in assessment	
	(iv) Amount of Addition/ Disallowance of Loss disputed in appeal	
	(v) Amount of disputed demand – (Enter Nil in case of Loss)	
22.	If cross-objection relates to any penalty:	
	(i) Total amount of penalty imposed as per order	
	(ii) Amount of penalty disputed in cross-objection	
23.	If cross-objection relates to TDS/TCS Assessment	
	(i) Amount of default Assessed	
	(ii) Amount of default in Dispute	
24.	If cross-objection relates to any other matter:	
	(i) Amount disputed in cross-objection	
<b>Part D: Grounds of cross-objection</b>		
25.	Grounds of cross-objection	Tax effect relating to each ground of cross-objection (see note below)
	(A) (i) Ground 1	

	(ii)	Tax effect									
(B)	(repeat as required)										
Total tax effect (refer note 11)											
<b>Part E: Cross-objection filing details</b>											
26.	Whether there is any delay in filing of cross-objection <i>(Select one)</i>		(i) Yes (ii) No								
27.	If reply to row 26 is 'Yes', provide the grounds for condonation of delay		<i>(upload)</i>								
<table style="width: 100%; border: none;"> <tr> <td style="width: 50%; vertical-align: top;"> <p><b>Signed</b></p> <p>(Authorised representative, if any)</p> <p>Name:</p> <p>Designation:</p> </td> <td style="width: 50%; vertical-align: top;"> <p><b>Signed</b></p> <p>(Appellant)</p> <p>Name:</p> <p>Designation:</p> </td> </tr> </table> <p style="text-align: center;"><b>Form of verification</b></p> <p>I _____, Permanent Account Number _____, do hereby declare that what is stated above is true to the best of my information and belief. 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 ____.</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%;">Place:</td> <td style="width: 50%;">Signature</td> </tr> <tr> <td>Date:</td> <td>Name:</td> </tr> <tr> <td></td> <td>Designation:</td> </tr> </table>				<p><b>Signed</b></p> <p>(Authorised representative, if any)</p> <p>Name:</p> <p>Designation:</p>	<p><b>Signed</b></p> <p>(Appellant)</p> <p>Name:</p> <p>Designation:</p>	Place:	Signature	Date:	Name:		Designation:
<p><b>Signed</b></p> <p>(Authorised representative, if any)</p> <p>Name:</p> <p>Designation:</p>	<p><b>Signed</b></p> <p>(Appellant)</p> <p>Name:</p> <p>Designation:</p>										
Place:	Signature										
Date:	Name:										
	Designation:										

**Notes:**

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, the name shall be provided in full.
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.
3. Provide tax year in connection with which the memorandum of cross-objection is preferred or block period for orders passed under section 294 or 298 of the Act.
4. Some of the Information in the form would be pre-filled to the extent possible.
5. The memorandum of cross-objections must be in triplicate.
6. The memorandum of cross-objections shall be written in English or, if the memorandum is filed in a Bench located in any State notified by the President of the Appellate Tribunal for the purposes of rule 5A of the Income-tax (Appellate Tribunal) Rules, 1963, then, at the option of the respondent, in Hindi, and shall set forth, concisely and under distinct heads, the cross-objections without any argument or narrative and such objections should be numbered consecutively.
7. The number and year of memorandum of cross-objections shall be filled in by the office of the Appellate Tribunal.
8. The Appeal number and year of appeal as allotted by the office of the Tribunal and appearing in the notice of appeal received by the respondent shall be filled in by the respondent.
9. In column seeking Respondent's and Appellant's information, the relevant data, as applicable, shall be filled in properly.
10. For instance, in case the department is Appellant or Respondent, as the case may be, the designation of the officer filing the cross-objections and details pertaining to his office may be filled, if available.
11. The 'Tax effect' for the purpose of filling this Form shall be taken as the difference between the tax on the

total income assessed and the tax that would have been chargeable had such total income been reduced by the amount of income in respect of the issues against which cross-objection is intended to be filed (i.e. disputed issues) including applicable surcharge and cess:

For the purposes of note 11,

- (i) the tax shall not include any interest thereon, except where chargeability of interest itself is in dispute and in case the chargeability of interest is the issue under dispute, the amount of interest shall be the tax effect:
  - (ii) in cases where returned loss is reduced or assessed as income, the tax effect shall include notional tax on disputed issues:
  - (iii) in case of penalty orders, the tax effect shall be the quantum of penalty deleted or reduced in the order to be cross-objected against:
  - (iv) that while determining 'total tax effect', the tax effect on grounds, which forms part of the common grounds of cross-objection, such as where reopening of the case itself is under challenge, shall not be considered separately:
12. If the space provided is found insufficient, separate enclosures may be used for the purpose.
13. All the amounts are to be provided in ₹, unless otherwise specified.