

FORM NO. 8

¹[See Rule 15A]

Declaration under section 158A(1) of the Income-tax Act, 1961 to be made by an assessee claiming that identical question of law is pending before the High Court or the Supreme Court

I,, son/ daughter/ wife of.....
Shri.....being the*.....of.....
do hereby declare :

1. That the following question(s) of law **is/are pending in **my case/in the case ofbefore the
**High Court/Supreme Court on a reference under section 256/257
Supreme Court on an appeal under section 261 in respect of the assessment year.....
**A copy of the statement of the case and the question(s) of law referred to the High Court/Supreme Court is/are enclosed.
A copy of the judgment of the High Court and grounds of appeal to the Supreme Court is/are enclosed.
2. That the said question(s) of law **is/are identical with the question(s) of law arising in **my case/in the case of.....in respect of the assessment year.....which is pending before**
3. That if the*** agrees to apply to the case referred to in paragraph 2 above the final decision on the question of law in the case referred to in paragraph 1 above, **I/ the assessee mentioned in paragraphs 1 and 2 above, shall not raise the said question(s) of law in the case referred to in paragraph 2 above in appeal before any appellate authority or for a reference before the High Court under section 256 or the Supreme Court under section 257 or in appeal before the Supreme Court under section 261.

.....
Signature of the declarant

.....
[Permanent Account Number
or Aadhaar Number]

.....
Address of the assessee

Verification

I,, 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.....

.....
Signature of the declarant

1. Substituted for "[See rule 16]" by the Income-tax (Twenty-second Amendment) Rules, 2022, w.e.f. **12-7-2022**.

Notes :

1. The declaration should be in duplicate when it is furnished to the [Deputy Commissioner (Appeals)] or the Commissioner (Appeals) and in triplicate when it is furnished to the Appellate Tribunal.
2. *Mention the capacity in which the declaration is made.
3. **Delete whichever is not applicable.
4. ***Mention the designation of the officer or authority to whom or to which the declaration is furnished.
5. Give complete postal address. Where the declarant is not the assessee, also give the complete postal address of the assessee.