

F No 279/Misc./M-20/2011-ITJ  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board Direct Taxes  
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New Delhi the 1<sup>st</sup> July, 2014

To

All Pr. Chief Commissioners of Income-tax,  
Chief Commissioners of Income tax and  
Directors General of Income-tax

Madam/ Sir

**Sub: - Standard Operating Procedure on filing of Appeals/ Special Leave Petitions  
(SLPs) by the Income tax Department in the Supreme Court and related matters:  
instructions regarding- Revised Proforma B to Instruction No 4/2011 dated  
09.03.2011- reg-**

I am directed to enclose a revised Proforma B to the Instruction No 4/2011 dated 09.03.2011 for immediate compliance. The same may be brought to the notice of all concerned.

Encl: A/a

Yours faithfully,



(Priyanka Singh)  
(OSD)

ITJ, CBDT  
Telefax- 26882635

**Revised Proforma for submission of proposal to file SLP**  
**PROFORMA: B.**

<b>1</b>		ITA No / WP No of the Judgment	
<b>2</b>	i	Name of the assessee	
	ii	Address of the assessee	
	iii	PAN	
<b>3</b>	i	Assessment Year(s) involved	
	ii	CIT, charge/Jurisdiction	
	iii	Section and sub-section in dispute as per grounds of appeal/SQL.	
<b>4</b>	a)	<b>Aggregate of Tax effect on disputed issues.</b> <ul style="list-style-type: none"> <li>• Issue I-tax effect</li> <li>• Issue II- tax effect</li> <li>• Issue III-tax effect</li> </ul>	
	b)	Is it below the limits prescribed in Instruction on monetary limits (Instruction No 3 of 2011 dtd 09/02/2011) for filing SLP	
	c)	If yes, please specify the exception provided in the Instruction in which the proposal is covered.	
<b>5</b>	i	Date of High Court's Judgment/Order	
	ii	Date of making application for certified copy	
	iii	Date on which certified copy was ready for delivery **	
	iv	Date of receipt of certified copy **	
	v	Date of Limitation for filing SLP [To be calculated with reference to the date at 5(i) excluding the time taken between 5(ii) & 5(iii)] **	

	vi	If proposal to Directorate of Income-tax (L&R) is sent beyond 21 days from the date of order, reasons for delay	
<b>6</b>	a)	Are the following documents, <b>in one set of hard copy</b> ,enclosed ++	
	i	Copy of High Court's judgment /order	Y/N
	ii	Copy of memo of Appeal u/s 260A filed before the High Court	Y/N
	iii	Copy of order of ITAT	Y/N
	iv	Copy of the order of CIT(A)	Y/N
	v	Copy of the Assessment Order	Y/N
	vi	Copy of all affidavits/documents filed in the case before the High Court	
	vii	Copy of penalty order /order u/s 263(whichever is applicable)	
	viii	Copy of earlier related linked orders, if applicable*	
	b)	Are the documents in 6(a) (i) to (vi) legible	Y/N
	c)	The soft copy of the documents 6(a)(i) to (vi) typed in MS Word 2003 or 2007 is sent in CD	Y/N
	d)	Copy of the reasons recorded for reopening of the assessment, if applicable.	Y/N
<b>7</b>	(i)	Facts of the case in brief (in about 300 words) :	In the separate sheet
	(ii)	The note must indicate how CIT (A) / ITAT / HC has erred on fact or Law, instead of mere narration of course of events. If the disputed issue under consideration is involved in other years, then status of litigation for such other years must be indicated.@	

8		The 'substantial questions of law' to be proposed in the SLP.	
9	i)	Whether the issue arises out of audit objection?	Y/N
	ii)	If yes, whether audit objection is included in Draft Para? Also state whether Audit objection has been accepted or not.	
	iii)	Is any prosecution proceeding pending or contemplated in the case on the issue on which the SLP is sought to be filed?	
10	a)	If the judgment, to be contested, has relied upon another judgment, then a copy of the relied upon judgment & its present status of litigation, if ascertained.	The information relating to status of the relied upon judgment as indicated in (a) & (b) may be mentioned in the note to be enclosed as per Sl. No. 7 above
	b)	Has the relied upon judgment been accepted on merits or has not been accepted but not contested further on account of tax effect being less than the limit prescribed by the Board.	
11		(i) Name and present communicable address of all the respondents against whom SLP is sought to be filed (ii) <b>E-mail addresses of all respondents.</b>	
12		Communication details of CIT	
		i) Name ii) Telephone Number iii) Fax number iv) Mobile number v) <b>Official E-mail id</b>	

13.		Whether review/revision or miscellaneous application is proposed to be filed before the High Court.	
14.		Specific comments of the CCIT for recommending SLP, to be separately enclosed with the proposal for consideration of Board	

Signature

Name & designation of the CIT

Date:

Place:

\* In case of set aside matters wherein there may be double /triple proceedings and if the earlier order have a bearing on subsequent orders.

\*\* In case, proposal is being submitted on the basis of ordinary copy of the judgment, then these columns may be left blank and the certified copy should be forwarded as soon as received.

++ In case of writ petitions, copy of writ petition, copy of counter & rejoinder affidavits filed in the High Court and any other document crucial to the adjudication issue.

@ The delay due to time taken in ascertaining the present status would be attributable to the CIT forwarding proposal without the same as this is very crucial to proceed further.

The CIT has to ensure that every page of the annexure is legible.