



केन्द्रीय प्रत्यक्ष कर बोर्ड

Central Board of Direct Taxes

प्रधान आयकर महानिदेशालय (विधि एवं अनुसन्धान)

Directorate of Income Tax (Legal & Research)

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F. No. Pr.DGIT(L&R)/HQ/Proforma B/2021-22

Date: 17/01/2022

To,

All Pr. Chief Commissioners of Income Tax

Sir/Madam,

**Sub: Revised Proforma B for submission of proposal to file SLP before Supreme Court-regarding.**

The CBDT has issued instructions and directions from time to time with emphasis on timely filing of Appeals/SLPs before the Supreme Court. With a view to streamline the process of filing the SLP and to minimize the deficiencies in the proposals from the field, the CBDT has revised the Proforma 'B' for submission of proposal to file SLP.

The undersigned is directed to forward the revised Proforma 'B', for compliance.

Yours' faithfully

**(Sanjay Sharma)**  
JDIT(OSD)(HQ)(L&R)  
New Delhi

Copy to : 1) Member (A&J) for information.  
2) Database Cell for uploading on the website.

JDIT(OSD)(HQ)(L&R)

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

1.	(a) ITA No./WP No. of the Judgment	
	(b) Unique 16 digit 'Case Number Record' (CNR) No.	
	(c) High Court LIMBS ID	
2.	Whether there are multiple appeals involved in the order of High Court.	Y/N
	If yes:-	
	(a) No. of appeals involved in the composite order of High Court	
	(b) Whether SLP is proposed against all the appeals involved	Y/N
	(c) If no, reason for not proposing SLP against all the appeals involved	
3.	<i>i.</i> Name of the assessee	
	<i>ii.</i> Address of the assessee	
4.	(a) Assessment Year <sup>1</sup>	
	(b) Income declared by the assessee in ITR	
	(c) Income assessed u/s 143(3)/147/153(A)/153C	
5.	(a) Aggregate of Tax effect on issues to be disputed.	
	(b) Tax effect Issue wise involved in the SLP proposal.	
6.	Is the Tax effect below the limits prescribed in instruction on monetary limits for filling SLP? If yes, please specify the exception provided in the instruction in which the proposal is covered.	
	(a) Details of exception clause	
	(b) Relevant documents (in case of Audit Objection)	
7.	<i>i.</i> Date of High Court order	
	<i>ii.</i> Date of Limitation for filing SLP	
	<i>iii.</i> If proposal to Directorate of Income-tax (L&R) is sent beyond 21 days from the date of order, reasons for delay.	
8.	(a) Are the following documents, in one set of hard copy, enclosed	
	<i>i.</i> Certified copy of High Court's judgment /order	Y/N
	<i>ii.</i> Copy of memo of Appeal u/s 260A filed before the High Court	Y/N
	<i>iii.</i> Copy of order of ITAT	Y/N

<sup>1</sup> Separate Proforma 'B' to be filed for each Assessment Year

	iv. Copy of the order of CIT(A)	Y/N																														
	v. Copy of the Assessment Order/s	Y/N																														
	vi. In case of reopening u/s 148 copy of notice, copy of reason recorded and approval of PCIT, objection filed by assessee and reply of the objection.																															
	vii. if, any documents are relied upon/referred into for proposing SLP, copy of the same																															
	viii. (a) Any other relevant documents																															
	(b) The soft copy of the documents is sent in CD as well as through email.	Y/N																														
9.	(i) Facts of the case in brief (in about 300 words) :	In the separate sheet																														
	(ii). Information regarding SQsL before the High Court.																															
	<table border="1"> <thead> <tr> <th>Sr. No.</th> <th>Substantial Question of Law(SQL) raised before the High Court</th> <th>Decision of High Court on the SQL (held in favour or against the Revenue)</th> <th>Relevant Para of the High Court order</th> <th>Whether the SQL is sought to be agitated before the Supreme Court (Yes/No)</th> <th>Remarks, if any</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>2.</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>...</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Sr. No.	Substantial Question of Law(SQL) raised before the High Court	Decision of High Court on the SQL (held in favour or against the Revenue)	Relevant Para of the High Court order	Whether the SQL is sought to be agitated before the Supreme Court (Yes/No)	Remarks, if any	1.						2.						...												
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	(iii) Whether all the question of law (QoL) raised before High Court have been answered in the order of High Court. If no proposed action for the same.																															
	(iv) Whether the issue of perversity has been taken as a ground before ITAT/HC. If yes please indicate the relevant para of the order of CIT(A)/ITAT/HC.																															
	(v) If the disputed issue under consideration is involved in other assessment years, then assessment year wise status of litigation in all such appeals																															
10.	<b>The 'Substantial Questions of Law to be proposed in the SLP'</b>																															
11.	(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.																															
	(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.  <i>[The information relating to status of the relied upon judgment as indicated in (a) &amp; (b) may be mentioned in the note to be enclosed as per Sl. No. 8(viii) above]</i>	
12.	(i) Name and present communicable address of all the respondents against whom SLP is sought to be filed	
	(ii) E-mail addresses of all respondents	
13.	Communication details of PCIT/CIT	
	(i) Name	
	(ii) Telephone Number	
	(iii) Fax number	
	(iv) Mobile number	
	(v) Official E-mail id	
14.	Specific comments of the CCIT for recommending SLP to be separately enclosed with the proposal for consideration of Board	

Date :

Signature

Place :

Name & designation of the PCIT/CIT

Notes:-

1. 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 of issue.
2. The delay due to time taken in ascertaining the present status would be attributable to the PCIT/CIT forwarding proposal without the same as this is very crucial to proceed further.
3. The PCIT/CIT has to ensure that every page of the annexure is legible