

**Form No. 36A**

[See rule 47(2)]

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

In the Income-tax Appellate Tribunal.....

Cross-objection No.....of.....

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

..... Versus .....

APPELLANT

RESPONDENT

Appellant's Personal Information	Name or designation of the Appellant ( <i>as applicable</i> )	
	PAN ( <i>if available</i> )	
	TAN ( <i>if applicable</i> )	
	Complete address for sending notices	
	State	

	Pin Code		
	Phone No. with STD code/ Mobile No.		
	Email Address		
Respondent's Personal Information	Name or designation of the Respondent ( <i>as applicable</i> )		
	PAN ( <i>if available</i> )		
	TAN ( <i>if applicable</i> )		
	Complete address for sending notices		
	State		
	Pin Code		
	Phone No. with STD code/ Mobile No. ( <i>if available</i> )		
	Email Address ( <i>if available</i> )		
Appeal/Cross-objections Details	1	Appeal number allotted by Tribunal to which the cross-objection relates	
	2	Assessment year in connection with which the memorandum of cross-objections is preferred	
	3	Section under which the order appealed against was passed	
	4	Total income declared by the assessee for the assessment year referred to in item 1	
	5	Income-tax Authority passing the order appealed against	
	6	The State and District in which the jurisdictional Assessing Officer is located	
	7	Date of receipt of notice of appeal filed by the appellant to the Tribunal	
Amounts disputed in cross-objections	8	If cross-objection relates to any assessment:-	
	a	Total income as computed by the Assessing Officer for the assessment year referred to in item 1	
	b	Total amount of additions or disallowances made in the assessment	
	c	Amount disputed in cross-objection	
	9	If cross-objection relates to any penalty:-	
	a	Total amount of penalty imposed as per order	
	b	Amount of penalty disputed in cross-objection	
	10	If appeal relates to any other matter:-	
	a	Amount disputed in cross-objection	
	Grounds of cross-objections	11	Grounds of cross-objections

		1.		
		2.		
		3.		
		Total tax effect ( <i>see note below</i> )		
Appeal filing details	12	Whether there is delay in filing cross-objections (if yes, please attach application seeking condonation of delay)		Yes/No

**Signed**

(Authorised representative, if any with name)

Name:

Designation:

Signed

(Respondent)

Name:

Designation:

**Form of verification**

I, \_\_\_\_\_, the respondent, do hereby declare that what is stated above is true to the best of my information and belief.

Place

Date

Signature

Name:

Designation:

**Notes:**

1. The memorandum of cross-objections must be in triplicate.
2. 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.
3. The number and year of memorandum of cross-objections shall be filled in by the office of the Appellate Tribunal.
4. 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.
5. In column seeking Respondents and Appellants information, the relevant data, as applicable, shall be filled in properly.

**Illustration.**—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.

6. 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:

**Provided** that 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:

**Provided** further that in cases where returned loss is reduced or assessed as income, the tax effect shall include notional tax on disputed issues:

**Provided** also that 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:

**Provided** also 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:

**Provided** also that where income is computed under the provisions of section 115JB or section 115JC of the Income-tax Act, 1961, the 'tax effect', shall be computed as per the following formula, namely: –

$$(A-B) + (C-D)$$

Where,

A = the total amount of tax as per the provisions other than the provisions contained in section 115JB or section 115JC (herein called regular provisions);

B = the total amount of tax that would have been chargeable had the total income assessed as per the regular provisions been reduced by the amount of the disputed issues under regular provisions;

C = the total amount of tax as per the provisions contained in section 115JB or section 115JC;

D = the total amount of tax that would have been chargeable had the total income assessed as per the provisions contained in section 115JB or section 115JC was reduced by the amount of disputed issues under the said provisions:

**Provided** also that where the amount of disputed issues is considered both under the provisions contained in section 115JB or section 115JC and under regular provisions, such amount shall not be reduced from total amount of tax while determining the amount under item D.

7. If the space provided is found insufficient, separate enclosures may be used for the purpose.