

**FORM NO. 37**

[See rule 48]

**Reference application under section 256(1) of the Income-tax Act, 1961**

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

IN THE MATTER OF THE ASSESSMENT OF.....[name of the assessee]

R.A. No. .... of ..... [to be filled in by the office]

*Versus*

.....  
APPLICANT

.....  
RESPONDENT

State from which the application is filed .....

Name and number of the appeal which gives rise to the reference .....

The applicant states as follows :-

1. that the appeal noted above was decided by the.....Bench of the Tribunal on.....
2. that notice of the order under sub-section (1) of section 254 of the Income-tax Act, 1961, was served on the applicant on.....
3. that the facts which are admitted and/or found by the Appellate Tribunal and which are necessary for drawing up a statement of the case, are stated in the enclosure for ready reference.
4. that the following questions of law arise out of the order of the Appellate Tribunal:—
  - (1)
  - (2)
  - (3)
5. that the applicant, therefore, requires under sub-section (1) of section 256 of the aforesaid Act, that a statement of the case be drawn up and the questions of law numbered.....out of the questions of law referred to in paragraph 4 above be referred to the High Court.
6. that the date on which the return of income, for the assessment year in connection with which the reference application is being made, was filed is..... and the date on which the assessee was served with a notice calling upon him to file the return of income for that assessment year is.....
7. that the documents or copies thereof as specified below (the translation in English of the documents, where necessary, is annexed) be forwarded to the High Court with the statement of the case.

.....

.....

*Signed*

*Signed*

(Authorised representative, if any)

(Applicant)

**Note:**

The application when made by an assessee be accompanied, by a fee specified below:—

- (a) in a case where the assessment proceedings were initiated before the 1st day of April, 1971, Rs. 100;
- (b) in a case where the assessment proceedings were initiated after 31st day of March, 1971 but before the 1st day of June, 1981, Rs. 125;
- (c) in any other case. Rs. 200.

For the purpose of this Note, the assessment proceedings shall be deemed to have been initiated on either of the dates referred to in paragraph 6, whichever is earlier. It is suggested that the fee should be credited in a branch of the authorised bank or a branch of the State Bank of India or a branch of the Reserve Bank of India, after obtaining a challan from the Assessing Officer and the triplicate challan sent to the Appellate Tribunal with the application. The Appellate Tribunal will not accept cheques, drafts, hundies or other negotiable instruments.