

**FORM DB**

[See rule 4C]

**Declaration under section 18C(1) of the Wealth-tax Act, 1957 to be made by an assessee claiming that identical question of law is pending before the High Court or the Supreme Court**

I, \_\_\_\_\_ [Name in full in block letters] 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 of \_\_\_\_\_ before the

\*\* High Court/Supreme Court on a reference under section 27  
Supreme Court on an appeal under section 29

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 or the Supreme Court under section 27 or in appeal before the Supreme Court under section 29.

*Signature of the declarant*

*Parmanent Account No.*

*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*