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**Income Tax Act 1961 s 158AB - Procedure where an identical question of law is pending before High Courts or Supreme Court**

**(1) Notwithstanding anything contained in this Act, where the collegium is of the opinion that—**

**(a) any question of law arising in the case of an assessee for any assessment year (such case being herein referred to as the relevant case) is identical with a question of law arising,—**

**(i) in his case for any other assessment year; or**

**(ii) in the case of any other assessee for any assessment year; and**

**(b) such question is pending before the jurisdictional High Court under section 260A or the Supreme Court in an appeal under section 261 or in a special leave petition under article 136 of the Constitution, against the order of the Appellate Tribunal or the jurisdictional High Court, as the case may be, which is in favour of such assessee (such case being herein referred to as the other case),the collegium may, decide and inform the Principal Commissioner or Commissioner not to file any appeal, at this stage, to the Appellate Tribunal under sub-section (2) of section 253 or to the jurisdictional High Court under sub-section (2) of section 260A in the relevant case against the order of the Joint Commissioner (Appeals) or the Commissioner (Appeals) or the Appellate Tribunal, as the case may be.**

**(2) The Principal Commissioner or the Commissioner shall, on receipt of a communication from the collegium under sub-section (1), notwithstanding anything contained in sub-**

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**section (3) of section 253 or clause (a) of sub-section (2) of section 260A, direct the Assessing Officer to make an application to the Appellate Tribunal or the jurisdictional High Court, as the case may be, in such form as may be prescribed within a period of one hundred and twenty days from the date of receipt of the order of the Joint Commissioner (Appeals) or the Commissioner (Appeals) or of the Appellate Tribunal, as the case may be, stating that an appeal on the question of law arising in the relevant case may be filed when the decision on such question of law becomes final in the other case.**

**(3) The Principal Commissioner or Commissioner shall direct the Assessing Officer to make an application under sub-section (2) only if an acceptance is received from the assessee to the effect that the question of law in the other case is identical to that arising in the relevant case; and in case no such acceptance is received, the Principal Commissioner or Commissioner shall, notwithstanding anything contained in sub-section (3) of section 253 or clause (a) of sub-section (2) of section 260A, proceed in accordance with the provisions contained in sub-section (2) of section 253 or in clause (c) of sub-section (2) of section 260A.**

**(4) Where the order of the Joint Commissioner (Appeals) or] the Commissioner (Appeals) or the order of the Appellate Tribunal, as the case may be, referred to in sub-section (1) is not in conformity with the final decision on the question of law in the other case, as and when such order is received, the Principal Commissioner or Commissioner may direct the Assessing Officer to appeal to the Appellate Tribunal or the jurisdictional High Court, as the case may be, against such**

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**order and save as otherwise provided in this section all other provisions of Part B and Part CC of Chapter XX shall apply accordingly.**

**(5) Every appeal under sub-section (4) shall be filed within a period of sixty days to the Appellate Tribunal or one hundred and twenty days to the High Court, as the case may be, from the date on which the order of the jurisdictional High Court or the Supreme Court in the other case is communicated to the Principal Commissioner or the Commissioner (having jurisdiction over the relevant case), in accordance with the procedure specified by the Board in this behalf.**

**Explanation.—For the purposes of this section, "collegium" means a collegium comprising of two or more Chief Commissioners or Principal Commissioners or Commissioners, as may be specified by the Board in this behalf.**

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