

## APPEALS TO COMMISSIONER (APPEALS) [SECTIONS 246A TO 249]

<p>■ <i>Appealable orders</i></p>	<p>Please see section 246A</p> <p>Order passed by CIT or Director of Income tax is appealable directly to ITAT.</p>
<p>■ <i>Time limit for presenting appeal</i></p>	<p>Appeals should be presented within 30 days of the following date :</p> <p>(a) where the appeal relates to any tax deducted under section 195(1), the date of payment of the tax</p> <p>(b) where the appeal relates to any assessment or penalty, the date of service of notice of demand relating to the assessment or penalty</p> <p>(c) in any other case, the date on which intimation of the order sought to be appealed against is served</p> <p>The Commissioner (Appeals) may admit belated application on sufficient cause being shown. There is no form notified for condonation application. An Application for condoning the delay on plain paper will suffice.</p> <p>Details of jurisdictional CIT(A) (i.e. where first appeal lie) is available on notice of demand issued u/s. 156 of the act.</p>
<p>■ <i>Form of appeal</i></p>	<p><a href="#">Form No. 35</a></p> <p>Form 35 can be filed online from site <a href="http://incometaxindia.gov.in">incometaxindia.gov.in</a> by login into assessee' account. Filing of CIT(A) through electronically is proposed vide <a href="#">PRESS RELEASE, DATED 30-12-2015</a>.</p> <p>Online filling of CIT(A) option is available only to those assessee for whom online filling of income tax return is compulsory.</p>
<p>■ <i>Signing of Form</i></p>	<p>The form of appeal, the grounds of appeal and the form of verification are to be signed and verified by the person authorised to sign the return of income under section 140 as applicable to the assessee.</p>
<p>■ <i>Documents to be submitted</i></p>	<ul style="list-style-type: none"> <li>• Form No. 35 (including statement of facts and grounds of appeal) - in duplicate.</li> <li>• One copy of order appealed against</li> <li>• Notice of demand in original</li> </ul> <p>(Otherwise also Form 35, downloaded from income tax site, mention all the documents required to be attached with it)</p>
<p>■ <i>Court fee stamp</i></p>	<p>Court fee stamp of 1 Rs is to be affixed on the first copy of Form No. 35.</p>
<p>■ <i>Fee</i></p>	<p>In case of appeals to Commissioner (Appeals) (irrespective of date of initiation of assessment proceedings) the following fee is payable :</p> <p>(a) Where assessed income is Rs. 1,00,000 or less - Rs. 250.</p> <p>(b) Where assessed income is more than Rs. 1,00,000 but not more than Rs. 2,00,000 - Rs. 500.</p> <p>(c) Where subject-matter of appeal is not covered under any of the above - Rs. 250.</p> <p>(d) Where assessed income is more than Rs. 2,00,000 - Rs. 1,000.</p> <p>(e) Where subject-matter of appeal is not covered under any of the</p>

	above - Rs. 250.
■ <i>Letter of Authority</i>	<a href="#">Letter of Authority</a> can be given on Court fee stamp of Rs.1
■ <i>Disposal of appeal</i>	Within a period of one year from end of financial year in which appeal is filed (where it is possible). The order should be issued within 15 days of last hearing ( <a href="#">Instruction No. 20/2003, dated 23-12-2003</a> )
■ <i>Additional Evidence</i>	Any evidence which was not submitted at assessment level shall be additional evidence. Additional evidence can be submitted at CIT(A) level only after following <a href="#">Rule 46A</a> of Income tax Rules.

**Note-1 Applicable sections & Rules:-**

- i) Section 246A to 251 of the Income tax Act
- ii) Rule 46A of the Income tax Rules

**Note-2 As per section 251(1) of the act, CIT(A) has also power to enhance the assessment which is not the case with ITAT & High court.**