

APPEALS TO TRIBUNAL [SECTIONS 252 TO 255]

<p>■ Appealable orders</p>	
<p>- Appeal by assessee</p>	<ul style="list-style-type: none"> • An order passed by a Commissioner (Appeals) under section 154, section 250, section 271, section 271A or section 272A; or • An order passed by a Principal Commissioner/Commissioner under section 12AA or under section 80G(5)(vi) or under section 263 or section 271 or under section 272A or an order passed by him under section 154 amending his order under section 263 or an order passed by a Principal Chief Commissioner or Principal Director General or Principal Director or Chief Commissioner or a Director General or a Director under section 272A. • An order passed by AO under section 115VZC(1). • An order passed by the Assessing Officer under section 143(3) or under section 147 or section 153A or section 153C in pursuance of the directions of the Dispute Resolution Panel or an order passed under section 154 in respect of such order. • An order passed by an Assessing Officer under section 143(3) or section 147 or section 153A or section 153C with the approval of the Principal Commissioner/Commissioner as referred to in section 144BA(12) or an order passed under section 154 or section 155 in respect of such order (w.e.f. 1-4-2016).
<p>- Appeal by Principal Commissioner/Commissioner</p>	<ul style="list-style-type: none"> • Order passed by Deputy Commissioner (Appeals)/Commissioner (Appeals) under section 154 or 250 • Direction issued by the Dispute Resolution Panel under section 144C(5) in respect of any objection filed on or after 1-7-2012 by the assessee under section 144C(2) in pursuance of which the Assessing Officer has passed an order completing the assessment/reassessment.
<p>■ Time limit for presenting appeal</p>	<p>Within 60 days of the date on which order sought to be appealed against is communicated to the assessee/Principal Commissioner/Commissioner [or within sixty days of the date on which the order sought to be appealed against is passed by the Assessing Officer in pursuance of the directions of the Dispute Resolution Panel under sub-section (5) of section 144C].</p>
<p>■ Form of appeal</p>	<p>Form No. 36.</p> <p>Tribunal has committed to start the online filling of Form 36 but till the date, said facility is not started.</p>
<p>■ Signing of Form</p>	<p>Where appeal is filed by assessee, form is to be signed and verified by person authorised to sign the return of income under section 140 as applicable to the assessee.</p>
<p>■ Documents to be submitted</p>	<ul style="list-style-type: none"> • Form No. 36 - in triplicate. • Order appealed against - 2 copies (including one certified copy) • Order of Assessing Officer - 2 copies • Grounds of appeal before first appellate authority - 2 copies • Statement of facts filed before first appellate authority - 2 copies

	<ul style="list-style-type: none"> • In case of appeal against penalty order - 2 copies of relevant assessment order • In case of appeal against order under section 143(3), read with section 144A - 2 copies of the directions of the Joint Commissioner under section 144A. • In case of appeal against order u/s 143, read with section 147-2 copies of original assessment order, if any. • Triplicate copy of challan for payment of fee.
■ <i>Fee</i>	<p>In case of appeals to ITAT on or after 1-10-1998 (irrespective of the date of initiation of assessment proceedings), the following fees is payable :</p> <ul style="list-style-type: none"> • Where assessed income is up to Rs. 1,00,000 or less - Rs. 500 • Where assessed income is more than Rs. 1,00,000 but not more than Rs. 2,00,000 - Rs. 1,500 • Where assessed income is more than Rs. 2,00,000 - 1% of assessed income subject to a maximum of Rs. 10,000 • Where subject-matter of appeal relates to any other matter -Rs. 500 • Where application is for stay of demand - Rs. 500 • Where application is under section 254(2) - Rs. 50
■ <i>Paper book</i>	<p>Paper book containing copies of documents, statements or other papers on the file of, or referred to in, the assessment or appellate orders which is proposed to be referred to or relied upon at the time of hearing of the appeal, should be filed, in duplicate, duly indexed and paged at least a day before the date of hearing of the appeal (along with proof of service of a copy of the paper book to the other party at least a week before).</p>
■ <i>Cost of appeal</i>	Cost of appeal shall be at discretion of Tribunal.
■ <i>Time limit for filing of cross-objections</i>	Within 30 days of receipt of notice that appeal has been filed by the other party.
■ <i>Form for filing of cross-objections</i>	Form No. 36A
■ <i>Disposal of appeal/ rectification application</i>	Within four years from end of financial year in which appeal/ rectification application is filed by the assessee/revenue (where it is possible).

Note-1 Applicable sections & Rules:-

- i) Section 252 to 255 of the Income tax Act
- ii) Income tax (Appellate Tribunal) Rules, 1963