Appeals and Revisions

Compare and contrast appeals made before CIT, Tribunal, High Court and Supreme Court

Particulars	**CIT Appeals**	**ITAT (Tribunal)**	**High Court**	**Supreme Court**
Section	246A-251	252-259	260A-260B	261-262
Appellant	Assessee	Assessee / CIT	Assessee / CIT/ITAT	Assessee / CIT
Time Limit	30 days from the date of receipt of order / tax payment	60 days from the date of communication of order	120 days from the date of communication of ITAT's order	90 days from the date of communication of High Court order
Form	Form No.35	Form No.36	As per Court Procedure	As per Court Procedure
Stamps to be affixed	Court fee stamp of Re.0.50	Court fee stamp of Re.0.50	As per Code of Legal Procedure	As per Code of Legal Procedure
Signatory to Appeal	u/s 140	u/s 140	As per Code of Legal Procedure	As per Code of Legal Procedure
Time Limit for disposal of Appeal	One Year from the end of the Financial Year	Four Years from the end of the FY	As per Code of Legal Procedure	As per Code of Legal Procedure
Fees Payable	Fees	Fees	As per Code of Legal Procedure	As per Code of Legal Procedure
Assessed Income is	Rs.	Rs.		
upto 1 Lakh	250	500		
1 Lakh <AI> 2 Lakh	500	1500		
Above 2 Lakhs	1000	1% of Income, Max.Rs.10000		
Other Cases	250	250		
Stay of demand	Possible	Possible	Possible	Possible

Remedial Action

Orders Passed	**Remedies Available**	**Time Limit**
Order u/s 143(3) by the Assessing Officer	**In case of any error apparent on the record** - Application for rectification of mistake u/s 154 to the Assessing Officer himself.	Any time within 4 Years from the end of the FY in which order is passed
	In case of failure to claim deduction or any other benefit - Application for Revision to the Commissioner u/s 264	Within 1Year from the date of receipt of order
	In any other case - Appeal to the CIT(A) u/s 246A	Within 30 days from the date of receipt of order
Revision u/s 263 made by the CIT	Appeal to the ITAT	Within 60 days from the date of communication of order
Order u/s 272A by Director General	Appeal to the ITAT	Within 60 days from the date of communication of order
Order u/s 254 by ITAT	**In case of any error apparent on the record** - Application for rectification of mistake u/s 254(2)	Any time within 4 Years from the date of the order
	In case of question of Law - Appeal to the High Court of competent jurisdiction	Within 120 days from the date of communication of the order
	In case of question of Fact - No remedy is available. The order passed by the ITAT is final	NA

Important Section under Assessment

Section	Situation	Section	Situation
142	Inquiry Before Assessment	145(3)	Where the AO is not satisfied about the Correctness or Completeness of the accounts of the Assessee.
142A	Estimation of Value of Assets by Valuation Officer		
142(1)(i)	Notice for Filing ROI	146	Reopening of Assessment
142(1)(ii)	Notice to Produce Book of Accounts, Statement etc	147	Income Escaping Asst. / Reassessment.
142(2)	Empowers the AO to collect information from the sources other than the assessee.	148	Issue of notice where income has escaped assessment.
		149	Time limit for issue of notice for reassessment / income escaping
142(2A)	Special Audit	153	Time limit for Completion of Assessment.
143(1)	Summary Asst. / Intimation	153C	Assessment of Income of any Other Person
143(2)	Notice for Scrutiny Asst.	154	Rectification Petition
143(3)	Regular Assessment	156	Notice of Demand
144	Best Judgment Asst.	157	Intimation of Loss

Important Section under Search and Seizure & Appeals and Revisions

Section	**Situation**	**Section**	**Situation**
	Search and Seizure	249	Form of appeal and limitation
131	Power regarding Discovery, Production of Evidence	250	Procedure in appeal
132	Search & Seizure	251	Powers of the Commissioner (Appeals)
132A	Powers to Requisition Books of Account. etc	252	Appellate Tribunal
132B	Application of Seized or Requisitioned Assets	253	Appeals to the Appellate Tribunal
133	Power to Call for Information	254	Passing of Tribunal order
133A	Power of Survey	255	Procedure of Appellate Tribunal
133B	Power to Collect Certain Information	256	Statement of case to the High Court
133C	Power to Call information by prescribed IT Authority	257	Statement of case to Supreme Court in certain cases
136	Proceedings before IT Authorities to be Judicial	258	Power of High Court or Supreme Court to require statement to be amd
137	Disclosure of Information Prohibited	259	Case before High Court to be heard by not less than two Judges
138	Disclosure of Information Respecting Assessees	260A	Appeal to HC
	Appeals and Revisions	260B	Case before High Court to be heard by not less than two Judges
124(3)	Assessing Officer's Jurisdiction	261	Appeal to SC
246	Appealable Orders	262	Hearing before Supreme Court
246A	Appealable orders before Commissioner (Appeals)	263	Revision of orders prejudicial to revenue
247	Appeal by Partner	264	Revision of other orders