APPEALS TO INCOME TAX APPEALATE TRIBUNAL [SECTIONS 252 TO 255]

<table>
<tr><th>Appeals by Assessee</th><th>Appeals by CIT/PCIT</th></tr>
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Appeals Under Section:

Appeal by Assessee *1-10-1998 or, as the case may be,*

- a Commissioner (Appeals) under section 150 ,
- Under section 250,
- Under section 271,
- Under section 271A; or
- Under section 272A

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Appeals Under Section:

Appeal by Principal Commissioner/Commissioner 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

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Appealable Orders :

- An order passed by Deputy Commissioner (Appeals) before
- An order passed by an Assessing Officer under clause (*c*) of section 158BC, in respect of search initiated under section 132 or books of account, other documents or any assets requisitioned under section 132A, after 30-6-1995, but before 1-1-1997; or
- An order passed by a Principal Commissioner/Commissioner under section 12AA or under section 271 or under 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

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Appealable Orders :

- Order passed by Deputy Commissioner (Appeals)/Commissioner (Appeals) under section 154 or
- Under Section 250 - Direction issued by the Dispute Resolution Panel

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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 section143(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).	

Other Notable points:

1. Time limit for presenting appeal	• Within sixty days(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 (60 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.

2.Form of appeal	• Form No.36
3.Signing of Form	• Where appeal is filed by Assessee, form is to be signed and verified by person authorized to sign the return of income under section 140 as applicable to the Assessee.
4.Documents to be submitted	Form 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 • 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.
5.Paper book	• 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).

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<tr><td>6.Fee</td><td>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 :

Assessed Income | Fee payable (Rs.)
Up to or Less than Rs.1,00,000 | 500
More than Rs. 1,00,000 but not more than Rs. 2,00,000 | 1,500
More than Rs. 2,00,000 | 1% of assessed income subject to a maximum of Rs. 10,000

• Where assessed income is 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</td></tr>
<tr><td>7.Cost of appeal</td><td>• Cost of appeal shall be at discretion of Tribunal.</td></tr>
<tr><td>8.Time limit for filing of cross-objections</td><td>• Within 30 days of receipt of notice that appeal has been filed by the other party.</td></tr>
<tr><td>9.Form for filing of cross-objections</td><td>• Form No. 36A</td></tr>
<tr><td>10.Stay applications</td><td>• The Appellate Tribunal may, on an application made by the assessee and after considering the merits of the application, pass an order of stay in any proceedings relating to an appeal filed under sub-section (1) of section 253, for a period not exceeding one hundred and eighty days (180 days) <u>from the date of such order and the Appellate Tribunal shall dispose of the appeal</u> within the said period of stay specified in that order.
• If such appeal is not so disposed of within the period of stay</td></tr>
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	specified in the order of stay, the Appellate Tribunal may, on an application made in this behalf by the assessee and on being satisfied that the delay in disposing of the said appeal is not attributable to the assessee, extend the period of stay, or pass an order of stay for a further period or periods as it thinks fit*; but the aggregate of the period originally allowed and the period or periods so extended or allowed shall not, in any case, exceed three hundred and sixty-five days* (365 days) and the Appellate Tribunal shall dispose of the said appeal within the period of stay so extended or allowed. • If such appeal is not so disposed of within the period allowed or within the period or periods extended, which shall not, in any case, exceed three hundred and sixty-five days (365 days), the order of stay shall stand vacated after the expiry of such period or periods, even if the delay in disposing of the appeal is not attributable to the assessee.
11.Disposal of appeal/rectification application	• Within four years (4 years) from end of financial year in which appeal/rectification application is filed by the Assessee/revenue (where it is possible).