

Here are the files you've uploaded:

1. **Appeal-to-CIT-A.pdf** – Guide on filing appeals before CIT (A), including timelines, documentation, and fees.
2. **Filing-appeal-cita.pdf** – Overview from TaxGuru on CIT (A) appeals, legal basis, procedures, and requirements.
3. **8e079dff-5f2f-4c0d-8b90-05cd14d84d62.pdf** – Detailed explanation with examples, appeal scenarios, condonation, and legal interpretations.
4. **PPT-Final-CIT-Appeal.pdf** – Presentation summarizing appeal laws, time limits, fees, and strategy.
5. **Sample_pages_for_dummy_book_Administrative_Manual_for_CIT.pdf** – Manual for CIT (A) detailing procedures, powers, and administrative protocols.
6. **APPEALS TO COMMISSIONER (APPEALS) 246A TO 249.pdf** – Summary of sections 246A to 249, including faceless appeal process and rules.
7. **Taxmann.com-All about Appeal before CITJCIT Appeals Time Limit Procedure Fee.pdf** – Blog-style explanation of procedures, fees, and documents needed.
8. **Incometaxindia.gov.in_Documents_Left Menu_appeal-cit-appeals.htm.pdf** – Government document on appeals to CIT (A), official rules and formats.
9. **Your Appeal Before Commissioner (Appeals) by Sanjeeva Narayan _Taxmann Books.pdf** – Comprehensive book covering legal strategy, faceless appeals, case laws, and practical tips.

Let me know what you'd like to do next—summarize, compare, extract specific info, or anything else!

You said:

Please discuss the last file No 9 in all its contents aspects covering all the topics. While doing so please cull out resource materials from other files. Please provide a professionally referable BG materials

ChatGPT said:

Here's a professionally referable and comprehensive backgrounder (BG) based on the book **"Your Appeal before Commissioner (Appeals)" by CA**

Sanjeeva Narayan along with resource enrichment drawn from accompanying legal materials and procedural documents:

A Professional Guide to Filing Appeals before CIT (A)/JCIT (A)

Authored by: CA Sanjeeva Narayan | 4th Edition | Updated to Finance Act, 2025

Enhanced With: CBDT Notifications, Taxmann Commentaries, Administrative Manuals, and Presentation Materials

1. The Appellate Framework: Scope & Authority

- **Right to Appeal** is a statutory remedy available under the **Income-tax Act, 1961** primarily governed by Sections **246, 246A to 251**, supplemented by **Rules 45 & 46A of the Income-tax Rules, 1962**.
- Appeals lie before:
 - **Joint Commissioner (Appeals)** – Newly introduced under Section 246(1) to handle less complex/small matters.
 - **Commissioner (Appeals)** – The first appellate authority under Section 246A.

Supporting Insight: The **Administrative Manual for CIT (A)** emphasizes that the Commissioner (Appeals) functions quasi-judicially and possesses powers comparable to the original authority (Assessing Officer).

2. Appealable Orders under Section 246A

Orders that can be appealed include:

- **Assessment Orders:** U/s 143(1)/ (3), 144, 147, 153A.
 - **Penalty Orders:** Under various sections of Chapter XXI (e.g., 271, 271AAB, 271C, etc.).
 - **TDS/TCS Defaults:** U/s 201, 206C.
 - **Rectification Orders:** U/s 154, 155.
-

- **Search and Seizure-Related Assessments:** U/s 153A.
- **Others:** Orders u/s 163 (agent of non-resident), 170 (successor liability).

Non-appealable orders include revisionary orders under section 263 and DRP-directed orders.

3. Time Limit & Condonation (Section 249)

- Appeals must be filed **within 30 days**:
 - From the date of **notice of demand** (assessment/penalty cases)
 - From the **date of order communication** (others)
- **Condonation of Delay** is possible if “**sufficient cause**” is shown under Section 249(3).

Refer to *Collector, Land Acquisition v. Katiji* (1987) 167 ITR 471 (SC) for liberal interpretation of "sufficient cause".

4. Fee Structure (Section 249(1))

Total Income Assessed Appeal Fee

≤ ₹1,00,000	₹250
₹1,00,001 – ₹2,00,000	₹500
> ₹2,00,000	₹1,000
Not related to income	₹250

Fees are paid via challan (with BSR code, date, serial no.) and details must be included in Form 35.

5. Form 35 – Filing Appeal (Rule 45)

- Must be filed **electronically** where e-filing of return is mandatory.
- **Includes:**
 - PAN, DIN, AY, Section, Order details

- Statement of Facts (max 1000 words)
- Grounds of Appeal (max 100 words per ground)
- Payment details of taxes and appeal fees

Errors such as use of special characters in online filing should be avoided.

✦ 6. Statement of Facts & Grounds of Appeal

Statement of Facts (SOF):

- Factual narrative only – no arguments.
- Should clearly state **relevant, material facts** and missing considerations by the AO.

Grounds of Appeal (GoA):

- Short, specific, legally sustainable.
- Jurisdictional and factual grounds must be well distinguished.

Templates and specimen formats are included in the book for reference.

📁 7. Filing Additional Evidence – Rule 46A

Allowed only in the following scenarios:

- AO unjustly **refused evidence**
- Evidence not available due to **sufficient cause**
- Proceedings were completed **without giving opportunity**
- **New facts** emerged later

Must be accompanied by a **written application** and CIT (A) must pass a **speaking order** for admission.

⚖️ 8. Powers of the Commissioner (Appeals) – Section 251

The CIT (A) may:

- **Confirm, reduce, enhance, or annul** the assessment.
- **Confirm, vary, or cancel** a penalty.
- **Pass any other appropriate order.**

Enhancement must be preceded by a **reasonable hearing opportunity**.

9. Faceless Appeal Scheme – NaFAC

Introduced via **Finance Act, 2020**, and **CBDT Notification No. 139/2021**:

- Administered through **National Faceless Appeal Centre (NaFAC)**.
- Eliminates physical interface; all communication is electronic.
- **Hearing via VC** on request.
- Assignments made to **Appeal Units** dynamically.

Greatly improves **efficiency, transparency, and accountability** in appellate processing.

10. Supporting Tools, Templates, and Judicial Precedents

The book provides:

- Templates for: Affidavits, Additional evidence, Delay condonation.
- Precedent index from Supreme Court, High Courts, ITAT.
- Practical insights on:
 - TDS/TCS defaults
 - Reassessments (u/s 147/153A)
 - Additions under Section 68 (e.g., bogus share capital)
 - High-pitched assessments

This complements procedural guidance found in administrative manuals and presentations.

✓ **Conclusion & Practitioner's Checkpoints**

- ✓ File timely using **Form 35**
 - ✓ Ensure **tax payment on returned income** (Sec. 249(4))
 - ✓ Draft **SoF and GoA** clearly and concisely
 - ✓ Use Rule 46A prudently with proper documentation
 - ✓ Monitor appeals via NaFAC if under Faceless regime
 - ✓ Reference **relevant case laws** to bolster legal positions
 - ✓ File condonation with substantiated “sufficient cause” when delayed
-

Would you like this as a downloadable reference document (PDF or DOCX)?

You said:

Any other valuable content that you can add

ChatGPT said:

Absolutely! To enhance the **professional utility and practical value** of your reference material, here's an extended segment with valuable additions that supplement the core concepts from “**Your Appeal before Commissioner (Appeals)**” by CA Sanjeeva Narayan and the other reference files:

🔍 **Additional Valuable Content for Practitioners, Advisors, and Litigants**

🏠 **A. Strategic Use of Appeal Mechanism**

1. Appeal vs Revision (U/s 264)

- **Appeal (U/s 246A):** Initiated by the assessee; statutory right.
 - **Revision (U/s 264):** Discretionary power of Principal CIT/CIT; only if no appeal is filed.
-

✦ *Strategy:* If assessment is minor or issue is procedural, revision may be faster. For technical/legal disputes, appeal is more robust.

2. Tactical Grounds of Appeal

- Always include a **general ground** such as:

"The appellant reserves the right to add, alter or amend the grounds of appeal at any time before or during the course of hearing."

- Include **grounds challenging levy of interest u/s 234A/B/C/D** even if automatic – can aid in future litigation stages.
-

☐ **B. Drafting and Evidence: Best Practices**

1. Drafting Statement of Facts

- Use **chronological format** for facts.
- Avoid **repetitive** and **argumentative language**.
- Mention **procedural lapses by AO**: e.g., non-issuance of Section 143(2) notice, denial of opportunity, violation of natural justice.

2. Grounds of Appeal

- Divide into:
 - **Jurisdictional Grounds**
 - **Legal Grounds**
 - **Factual Grounds**
 - **Procedural Grounds**

Reference: CIT v. Calcutta Knitwear's (2014) 362 ITR 673 (SC) – Grounds should be precise and identifiable.

C. Legal Doctrines Relevant to Appeals

1. Doctrine of Natural Justice

- Key in **enhancement** or **rejection of evidence**.
- Denial of cross-examination = violation of principles (Ref: *Andaman Timber Industries v. CCE* [2015] 62 taxmann.com 3).

2. Doctrine of Merger

- Once CIT (A) passes order, original AO's order merges with it. Important for subsequent proceedings.

3. Substantial Justice vs Technicalities

- Courts lean in favor of substantive justice. Delay may be condoned liberally (Ref: *Collector v. Katiji*, 167 ITR 471).

** D. Faceless Appeal: Compliance and Strategy**

- Always:
 - Keep **emails and portal alerts** under watch.
 - Upload documents within prescribed time – failure leads to **non-admission**.
 - Be precise – **word limits apply** (e.g., 1000 words for facts, 100 for each ground).

Tip: Save **Form 35** as PDF with screenshots for reference – system issues are common.

** E. Effective Handling of Remand Reports**

- **AO's remand report** is requested under Rule 46A when additional evidence is accepted.
- Appellant should **rebut** or **clarify** the remand findings if adverse.
- CIT (A) must **record a finding** if deciding contrary to AO's remand.

Case Law: *Mohd. Fazlul Haque v. CIT* (1989) 175 ITR 274 (All).

** F. Timelines and Lifecycle Management**

Stage	Timeline / Reference
Appeal Filing	Within 30 days (Section 249)
Disposal of Appeal	Within 1 year from end of FY (Instruction 20/2003)
Condonation Filing	As soon as cause of delay ceases
Remand Processing	Time-bound (generally 15–30 days)
Appeal Enhancement	Prior notice and hearing mandatory

G. Templates and Pro-Forma Documents (as per best practice)

Consider attaching or maintaining the following:

- Template: **Form 35 filing summary**
 - Format: **Condonation Affidavit**
 - Checklist: **Documents to be uploaded**
 - Template: **Grounds of Appeal**
 - Format: **Statement of Facts**
 - Table: **Chronology of Events for Appeal**
 - Sample: **Remand Rebuttal Response**
-

H. Use Cases and Common Errors

Use Cases:

- **Disallowance of expenses under 40(a) (ia)** – Relief often granted with valid deduction proofs.
- **Addition u/s 68** – Strong documentation (bank trail, PAN, ITRs of investors) critical.
- **High-pitched Assessments** – Use CBDT Circular No. 1914/1993 to request stay or reduced deposit (20%).

Common Mistakes:

- Filing beyond 30 days **without** condonation application.
- Not paying **tax on returned income** (Sec 249(4)).
- Uploading files in **invalid formats or sizes**.

- Mixing **facts and legal arguments** in SOF.
-

□ **I. Key Case Laws for Reference**

Citation	Relevance
<i>CIT v. Kanpur Coal Syndicate</i> 53 ITR 225	Power of CIT(A) to modify assessment
<i>Andaman Timber</i> (2015) 62 taxmann.com 3	Cross-examination as part of natural justice
<i>Bhumiraj Constructions</i> (2011) 49 DTR 195	Delay condonable if taxes paid later
<i>Gupta Rice Mills</i> (1993) 91 STC 208	Substantial justice over procedural delay

✓ **Final Tip:**

Always treat the **first appeal** as the **last meaningful chance** to influence assessment. Prepare it like a litigation brief—facts well laid, law clearly cited, and submissions strongly supported.

Would you like a clean, downloadable **Professional Dossier** with all of this collated into a reference-style PDF or Word document for client or team use?