OFFICE MANUAL

INCOME TAX APPELLATE TRIBUNAL
MINISTRY OF LAW & JUSTICE
DEPARTMENT OF LEGAL AFFAIRS

4TH FLOOR, OLD C.G.O. BUILDING,
101, MAHARSHI KARVE MARG,
MUMBAI-400020.
FOREWORD

Though there are plenty of decisions of the various High Courts and also of the Hon’ble Supreme Court of India prescribing procedures and laying down foundations for the good governance of an institution and also for the conduct of the proceedings of the Benches, yet at times it becomes a herculean task to refer to them as all of them are not available in a single compilation. Hence it becomes imperative to refer to the Office Manual for resolving the problems which arise before the various Benches.

2. The Office Manual is a unifying force as it contains all the requisite guidelines in a single binding to enable us to have a uniform and constant approach in all the Benches of the Tribunal spread throughout the country.

3. The first edition of the Office Manual was published long back in the year 1976 which was succeeded by second edition in the year 1987. Since the second publication of the Office Manual, there have been considerable number of statutory changes requiring consequential amendments in it and resultantly it has become imperative to compile the Office Manual afresh so that it does not lose its coherence and relevance and the very purpose of its compilation i.e. smooth and flawless functioning of the Tribunal is not defeated. The updating of this Office Manual has become all the more essential on account of the fact that there have been numerous amendments in the Income Tax Act, 1961 and also in the Income Tax (Appellate Tribunal) Rules, 1963. The Standing Order that I issued under the Income Tax (Appellate Tribunal) Rules, 1963, defining jurisdiction of the various Benches of the Tribunal, has also undergone certain major changes. Accordingly this new updated edition of the Office Manual is being released taking into account all the changes which have come into force till now. Now it contains all the relevant procedural information relating to appeals and applications to be filed before the Income Tax Appellate Tribunal,

4. I sincerely hope that this updated edition of the Office Manual will serve a very useful purpose and will prove to be of immense use for the officers and staff of the Tribunal in their contribution towards the smoother functioning of our great institution.

5. Brother Shri Pradeep Parikh, Vice-President (Hyderabad) has undertaken great pains to update this Manual and to make it comprehensive and useful for which he deserves appreciation.

6. Any suggestions for improvement in the Manual shall be welcomed.

(VIMAL GANDHI)
PRESIDENT

New Delhi
Dated the 24th October, 2008
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CHAPTER I

AUTHORITIES OF THE INCOME-TAX APPELLATE TRIBUNAL AND THEIR JURISDICTION

The following authorities have been created under the statutes and/or administrative orders who are vested with and exercise delegated powers:

(i) President
(ii) Senior Vice-President/Vice-Presidents
(iii) Member-Judicial and Accountant
(iv) Registrar
(v) Deputy Registrar
(vi) Assistant Registrar

The Income Tax Appellate Tribunal is not a Court but is a Tribunal exercising the judicial powers of the State. The Tribunal’s powers in dealing with the appeals are of the widest amplitude and have in some cases been held similar to and identical with the powers of an Appellate Court under the Civil Procedure Code. The Tribunal, for the purposes of discharging its functions, is vested with all the powers which are vested in the Income Tax authorities referred to in section 131 of the Income Tax Act, 1961. Any proceedings before the Tribunal are also deemed to be judicial proceedings within the meaning of sections 193 and 228 and for the purpose of section 196 of the Indian Penal Code (45 of 1860). It is also deemed to be a Civil Court for all the purposes of section 195 and Chapter XXXV of the Code of Criminal Procedure, 1898 (5 of 1898) corresponding to section 195 and Chapter XXVI of the Code of Criminal Procedure, 1973 (2 of 1974).

Subject to the provisions of Income Tax Act, 1961, and other allied Acts, the Tribunal has power to regulate its own procedure and the procedure of its Benches in all matters arising out of the exercise of its powers or of the discharge of its functions, including the places at which the Benches shall hold their sittings. A copy of the Income Tax (Appellate Tribunal) Rules, 1963, made by the Tribunal is at APPENDIX XLV.

The headquarters of Income Tax Appellate Tribunal is located at Mumbai. At present, it is functioning with 63 Benches at 27 different places having jurisdiction as specified in the Standing Order (APPENDIX I). For the sake of administrative convenience, the Income Tax Appellate Tribunal is divided into nine zones. The President of the Tribunal is the Head of the Department and he also exercises administrative control over all the Benches of the Tribunal. Each zone is headed by a Vice-President. The areas over which Vice-Presidents of the zone exercise jurisdiction are as under:

(a) Mumbai Zone : Mumbai, Nagpur, Panaji and Pune Benches
(b) Delhi Zone : Delhi, Agra and Bilaspur Benches
(c) Chennai Zone : Chennai Benches
(d) Kolkata Zone : Kolkata, Patna, Cuttack, Guwahati and Ranchi Benches
(e) Ahmedabad Zone: Ahmedabad, Indore and Rajkot Benches

(f) Bangalore Zone: Bangalore and Cochin Benches

(g) Hyderabad Zone: Hyderabad and Visakhapatnam Benches

(h) Chandigarh Zone: Chandigarh, Amritsar, Jaipur and Jodhpur Benches

(i) Lucknow Zone: Lucknow, Allahabad and Jabalpur Benches

Area of jurisdiction of each Member is the same as that of the Bench which he constitutes or over the case (s) specifically assigned to him by the President.

The Registrar at the headquarters and the Deputy Registrars at Zonal headquarters provide assistance respectively to the President, the Senior Vice-President and the Vice-Presidents in discharging their functions. The Registrar also exercises supervisory jurisdiction over the Deputy Registrars and the Assistant Registrars of all the Benches.

1. Territorial Jurisdiction of the Benches:

The territorial jurisdiction of the Benches of the Income Tax Appellate Tribunal is as under:

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<td>Pune Benches</td>
<td>Maharashtra (excluding the Districts of Akola, Amravati, Bhandara, Buldhana, Chandrapur, Gadchiroli, Mumbai City, Mumbai Suburban, Nagpur, Thane, Wardha and Yeotmal).</td>
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<tr>
<td>Sl. No.</td>
<td>Name of Bench(es)</td>
<td>Area of Jurisdiction</td>
</tr>
<tr>
<td>------</td>
<td>---------------------------</td>
<td>-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>6</td>
<td>Bilaspur Bench *</td>
<td>-</td>
</tr>
<tr>
<td>7</td>
<td>Chennai Benches</td>
<td>Tamil Nadu. Union Territory of Pondicherry excluding Mahe.</td>
</tr>
<tr>
<td>8</td>
<td>Cochin Bench</td>
<td>Kerala. Union Territories of Lakshadweep, Minicoy and Amindivi Islands. Mahe of the Union Territory of Pondicherry.</td>
</tr>
<tr>
<td>9</td>
<td>Kolkata Benches</td>
<td>West Bengal, Sikkim and Union Territory of Andaman &amp; Nicobar Islands.</td>
</tr>
<tr>
<td>10</td>
<td>Patna Bench</td>
<td>Bihar and Jharkhand.</td>
</tr>
<tr>
<td>11</td>
<td>Cuttack Bench</td>
<td>Orissa</td>
</tr>
<tr>
<td>12</td>
<td>Guwahati Bench</td>
<td>Arunahcal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland and Tripura.</td>
</tr>
<tr>
<td>13</td>
<td>Ahmedabad Benches</td>
<td>Gujarat (excluding the districts of Amreli, Jamnagar, Junagarh, Kachchh, Rajkot and Surindernagar). Union Territory of Dadra and Nagar Haveli. Territory of Daman of the Union Territory of Daman &amp; Diu.</td>
</tr>
<tr>
<td>14</td>
<td>Rajkot Bench</td>
<td>Districts of Amreli, Jamnagar, Junagarh, Kachchh, Rajkot and Surindernagar of Gujarat. Territory of Diu of the Union Territory of Daman &amp; Diu.</td>
</tr>
<tr>
<td>15</td>
<td>Indore Bench</td>
<td>Districts of Bhopal, Dewas, Dhar, Indore, Jhabua, Khandwa, Khargon, Mandsaur, Raisen, Ratlam, Sehore, Shajapur, Ujjain and Vidisha of Madhya Pradesh and Rajgarh of Chhattisgarh.</td>
</tr>
<tr>
<td>16</td>
<td>Bangalore Benches</td>
<td>State of Karnataka (excluding the Districts of Belgaum and Karwar Taluka of Uttar Kannada District).</td>
</tr>
<tr>
<td>17</td>
<td>Hyderabad Benches</td>
<td>Andhra Pradesh (excluding the districts of East Godawari, West Godawari, Guntur, Krishna Srikakulem, Vishakhapatnam and Vizianagaram).</td>
</tr>
<tr>
<td>18</td>
<td>Vishakhapatnam Bench</td>
<td>Districts of East Godavari, West Godavari, Guntur, Krishna, Srikakulem, Vishakhapatnam and Vizianagaram of Andhra Pradesh.</td>
</tr>
<tr>
<td>Sl. No.</td>
<td>Name of Bench(es)</td>
<td>Area of Jurisdiction</td>
</tr>
<tr>
<td>-------</td>
<td>---------------------------</td>
<td>----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>23.</td>
<td>Lucknow Benches</td>
<td>The districts of Barabanki, Bareilly, Basti, Bahraich, Faizabad, Gonda, Hardoi, Kanpur (Rural), Kanpur (Urban), Lucknow, Lakhimpur Kheri, Pilibhit, Raibareilly, Shahjahanpur, Seetapur and Unnao.</td>
</tr>
<tr>
<td>25.</td>
<td>Jabalpur Bench</td>
<td>Madhya Pradesh (excluding the districts of Bhind, Bhopal, Datia, Dewas, Dhar, Guna, Gwalior, Indore, Jabua, Khandwa, Khargon, Mandsaur, Morena, Raisen, Ratlam, Sehore, Shajapur, Shivpuri, Ujjain and Vidisha).</td>
</tr>
<tr>
<td>26.</td>
<td>Ranchi Bench *</td>
<td>--</td>
</tr>
<tr>
<td>Sl. No.</td>
<td>Name of Bench(es)</td>
<td>Area of Jurisdiction</td>
</tr>
<tr>
<td>--------</td>
<td>-------------------</td>
<td>---------------------------------------------------------------------------------------</td>
</tr>
</tbody>
</table>

* Jurisdiction has not yet been specified.

2. **Location of the Benches:**

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Zone</th>
<th>Name &amp; Number of Bench(es)</th>
<th>Address</th>
</tr>
</thead>
<tbody>
<tr>
<td>I.</td>
<td>Mumbai</td>
<td>Mumbai</td>
<td>12 Old Central Govt. Offices Building, 4th Floor, 101, Maharashi Karve Marg, Mumbai-400 020.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Panaji</td>
<td>1 Pundalik Nivas, 1st Floor, New Putto Bridge, Panaji, Goa-403 001</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Pune</td>
<td>2 94-A, Mahatma Gandhi Marg, Pune – 411 001.</td>
</tr>
<tr>
<td>II.</td>
<td>Delhi</td>
<td>Agra</td>
<td>1 Kendralaya, 63/04, C.G.O. Complex, , Sanjay Place, Agra – 282 002</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Bilaspur</td>
<td>1</td>
</tr>
<tr>
<td>III.</td>
<td>Kolkata</td>
<td>Kolkata</td>
<td>5 225/C. A.J.C., Bose Road, Kolkata – 700 020.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Patna</td>
<td>1 Central Revenue Building, 5th Floor, (Annexe) Birchand Patel Marg, Patna – 800 001.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Cuttack</td>
<td>1 Link Road, Badam Bari, Cuttack -753 012.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Guwahati</td>
<td>1 Oriental Building., 1st Floor, Fancy Bazar, Guwahati-781 001.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Ranchi</td>
<td>1 Artisen Hostel No.3 (Bside J.N.College), 2nd Floor, HEC Dhurwa, Ranchi-834 004 (Jharkhand)</td>
</tr>
<tr>
<td>IV.</td>
<td>Chennai</td>
<td>Chennai</td>
<td>4 A-3, 2nd Floor, Rajaji Bhavan, Besent Nagar, Chennai-600 090.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Indore</td>
<td>1 C.G.O. Complex, 1st Floor, Shivaji Chouraha, A.B. Road, Indore – 452 001.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Rajkot</td>
<td>1 5th Floor, Amruta Estate, Adjacent to Girnar Cinema, M.G. Road, Rajkot – 360 001.</td>
</tr>
<tr>
<td>VI.</td>
<td>Hyderabad</td>
<td>Hyderabad</td>
<td>2 5-9-22/1-B, Shapoor House, Adarshnagar, Hyderabad-500 063.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Vishakhapatnam</td>
<td>1 5th Floor, LIC Building, Jeevitha Bima Road, Vishakhapatnam-530 004.</td>
</tr>
<tr>
<td>VII</td>
<td>Chandigarh</td>
<td>Chandigarh</td>
<td>2 Kendriya Sadan, Sector 9-A, Chandigarh-160 017.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Amritsar</td>
<td>1 Central Revenue Building, 1st Floor, C-Block, Maqbool Road, Amritsar-143 001.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Jaipur</td>
<td>2 Rajasthan Chamber Bhavan, 1st Floor, M.I.Road, Jaipur-302 003.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Jodhpur</td>
<td>1 69, Polo First Paota, Jodhpur-342 001</td>
</tr>
</tbody>
</table>
3. **Powers of President, Sr. Vice President, Vice Presidents, Members & other Officers:**

There are various types of powers vested in the authorities of the Income Tax Appellate Tribunal but only those powers, judicial and administrative, exercised by authorities in the matter and/or relating to the various Taxation Laws, are listed below:

<table>
<thead>
<tr>
<th>Authority</th>
<th>Powers</th>
</tr>
</thead>
<tbody>
<tr>
<td><em>(i) President</em></td>
<td>*(1) To constitute Bench(es) of Income Tax Appellate Tribunal.</td>
</tr>
<tr>
<td></td>
<td>*(2) To constitute a Special Bench consisting of three or more Members subject to the provisions contained in sub-section (3) of section 255 of the Income-tax Act, 1961.</td>
</tr>
<tr>
<td></td>
<td>*(3) To pass order under section 255(4) assigning a case to a Third Member or more Members to hear and dispose of the point/points if the Members who heard the case originally equally differ between/among themselves.</td>
</tr>
<tr>
<td></td>
<td>*(4) To hear and dispose of any case which has been allotted to the Bench of which he is a Member and which pertains to an assessee whose total income as computed by the Assessing Officer in the case does not exceed five hundred thousand rupees.</td>
</tr>
<tr>
<td></td>
<td>*(5) To regulate procedure of Benches of the Income Tax Appellate Tribunal in all matters arising out of the exercise of the powers of the Tribunal and of the discharge of its functions including the place at which the Benches shall hold their sittings as provided under section 255(5) of the Income-tax Act, 1961.</td>
</tr>
<tr>
<td></td>
<td>*(6) To fix the headquarter of the Bench(es).</td>
</tr>
<tr>
<td></td>
<td>*(7) To fix jurisdiction of Bench(es) by general or special order over appeals and applications made under the Income-tax Act and other allied Acts.</td>
</tr>
<tr>
<td>Authority</td>
<td>Powers</td>
</tr>
<tr>
<td>-----------</td>
<td>--------</td>
</tr>
<tr>
<td>(8)</td>
<td>To transfer any appeal/application from one Bench to another on or without any request made for such transfer.</td>
</tr>
<tr>
<td>(9)</td>
<td>To allow members/benches to go on tour within or outside their jurisdiction.</td>
</tr>
<tr>
<td>(10)</td>
<td>To inspect and control the functioning of the Benches.</td>
</tr>
<tr>
<td>(11)</td>
<td>To decide and send any statement of the case drawn up by any Bench for sending it direct to the Supreme Court. In case President does not find the case to be a fit case for submission to the Supreme Court, he may return the case to the bench concerned.</td>
</tr>
<tr>
<td>(12)</td>
<td>Under the provisions of section 252(5) the President may delegate by a general or special order in writing any of the powers and functions of the President to the Senior Vice President or a Vice-President.</td>
</tr>
</tbody>
</table>

(ii) Sr. Vice-President & Vice-President

<table>
<thead>
<tr>
<th>Authority</th>
<th>Powers</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>To constitute Benches coming within his Zonal Jurisdiction.</td>
</tr>
<tr>
<td>(2)</td>
<td>To sit in any Bench as one of the Members constituting the Bench.</td>
</tr>
</tbody>
</table>
| (3)       | To transfer any appeal from one Bench falling under his jurisdiction to another Bench within his jurisdiction.  
(N.B.: Where there are two or more Benches of the Tribunal, the seniormost Member may transfer any appeal or application from any one such Bench to any other Bench located at that place.) |
| (4)       | To watch and inspect the functioning of the Benches within his jurisdiction. |
| (5)       | To permit/direct any Member to go on tour within his zone. |
| (6)       | Such other functions/powers, as may be delegated/assigned to him by the President. |

(iii) Bench/Member

<table>
<thead>
<tr>
<th>Authority</th>
<th>Powers</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>To hear and determine appeals and applications emanating from the area which has been specified by the President under general or special order.</td>
</tr>
<tr>
<td>Authority</td>
<td>Powers</td>
</tr>
<tr>
<td>----------------------------</td>
<td>----------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>(2) Authority</td>
<td>It shall have, for the purposes of discharging its functions the powers which are vested in the Income Tax Authorities referred to in section 131.</td>
</tr>
<tr>
<td>(3) Authority</td>
<td>To send the statement of the case to the High Court or to the Supreme Court. In the latter case, it has to be sent through the President.</td>
</tr>
<tr>
<td>(4) Authority</td>
<td>Such other functions as may be assigned by the President.</td>
</tr>
<tr>
<td>(vi) Registrar</td>
<td>(1) To assist the President, Sr.Vice-President &amp; Vice-Presidents in the efficient discharge of their functions.</td>
</tr>
<tr>
<td></td>
<td>(2) To inspect and control the functioning of the Benches.</td>
</tr>
<tr>
<td></td>
<td>(3) To issue instructions/directions to the Dy.Registrars/ Assistant Registrars.</td>
</tr>
<tr>
<td></td>
<td>(4) Such other functions as may be assigned by the President/Sr.Vice-President and Vice-Presidents.</td>
</tr>
<tr>
<td>(v) Deputy Registrar /</td>
<td>(1) To assist Sr. Vice-President, Vice-President and the Bench(es) in the efficient discharge of their respective functions.</td>
</tr>
<tr>
<td>Assistant Registrar</td>
<td>(2) To receive appeals and applications and get them ready after registration, allotment of numbers and taking preliminary action for fixation of hearing.</td>
</tr>
<tr>
<td></td>
<td>(3) To fix the appeals and applications for hearing.</td>
</tr>
<tr>
<td></td>
<td>(4) To communicate the orders passed in appeals/applications to all concerned.</td>
</tr>
<tr>
<td></td>
<td>(5) To send the statements of the cases drawn up by the Bench(es) to the High Court after correcting and checking the documents made annexures to the statement of case and submit appeal papers to the High Court where statute provides for appeals.</td>
</tr>
<tr>
<td></td>
<td>(6) To collect and submit statistical information pertaining to appeals and applications for information of the President, Sr.Vice-President, Vice-President or the Bench.</td>
</tr>
<tr>
<td></td>
<td>(7) Such other functions as may be assigned by the President, Sr. Vice-President, Vice Presidents and the Registrar.</td>
</tr>
</tbody>
</table>
### 4. Appeals to the Income Tax Appellate Tribunal

The following orders are appealable to the Appellate Tribunal:

<table>
<thead>
<tr>
<th>Act</th>
<th>Section under which the orders passed</th>
<th>Authority passing the order</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>(a)</strong> Income-tax Act, 1961</td>
<td>Sec.154&lt;br&gt;Sec.250&lt;br&gt;Sec.271, 271 A, 272 A&lt;br&gt;Sec.115VZC&lt;br&gt;Sec.263&lt;br&gt;Sec.12AA&lt;br&gt;Sec.271&lt;br&gt;Sec.272A&lt;br&gt;Sec.154 amending Order under Section 263</td>
<td>CIT(A)&lt;br&gt;CIT(A)&lt;br&gt;CIT(A)&lt;br&gt;Assessing Officer&lt;br&gt;CIT&lt;br&gt;CIT&lt;br&gt;CIT/C.CIT/Dir. Gen/Dir. -do-</td>
</tr>
<tr>
<td><strong>(b)</strong> Wealth-tax Act, 1957</td>
<td>Sec.18&lt;br&gt;Sec.18A&lt;br&gt;Sec.23&lt;br&gt;Sec.37(2)&lt;br&gt;Sec.23A</td>
<td>CWT(A)/CWT/C.CWT&lt;br&gt;CWT(A)/CWT/C.CWT/Dir./Dir Gen.&lt;br&gt;CWT(A)&lt;br&gt;CWT(A)&lt;br&gt;CWT/(A)</td>
</tr>
<tr>
<td><strong>(c)</strong> Gift-tax Act, 1974</td>
<td>Sec.17&lt;br&gt;Sec.18A&lt;br&gt;Secs.22/24(2)&lt;br&gt;Sec.36(2)</td>
<td>CGT(A)&lt;br&gt;CGT(A)/Commr.&lt;br&gt;CGT(A)/Commr.&lt;br&gt;CGT(A)</td>
</tr>
<tr>
<td><strong>(d)</strong> Interest Tax Act, 1974</td>
<td>Sec.15&lt;br&gt;Sec.17&lt;br&gt;Sec.19</td>
<td>CIT(A)&lt;br&gt;CIT/CIT(A)&lt;br&gt;CIT</td>
</tr>
</tbody>
</table>
5. **Language of the Tribunal**

As laid down in Rule 5 of the Income-tax (Appellate Tribunal) Rules, the language of the Tribunal is English. However Rule 5 A of the said rules provide that the parties may file documents written in Hindi, if they so desire, before the Tribunal located in the following states:

<table>
<thead>
<tr>
<th>States/ UT</th>
<th>Stations where Benches located</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gujarat</td>
<td>Ahmedabad, Rajkot</td>
</tr>
<tr>
<td>Maharashtra</td>
<td>Mumbai, Nagpur, Pune</td>
</tr>
<tr>
<td>Uttar Pradesh</td>
<td>Allahabad, Agra, Lucknow</td>
</tr>
<tr>
<td>Punjab</td>
<td>Amritsar</td>
</tr>
<tr>
<td>Chandigarh</td>
<td>Chandigarh</td>
</tr>
<tr>
<td>Delhi</td>
<td>Delhi</td>
</tr>
<tr>
<td>Madhya Pradesh</td>
<td>Indore, Jabalpur</td>
</tr>
<tr>
<td>Rajasthan</td>
<td>Jaipur, Jodhpur</td>
</tr>
<tr>
<td>Bihar</td>
<td>Patna</td>
</tr>
<tr>
<td>Chhattisgarh</td>
<td>Bilaspur</td>
</tr>
<tr>
<td>Jharkhand</td>
<td>Ranchi</td>
</tr>
</tbody>
</table>

Rule 5B of the said Rules gives further discretion to the Tribunal to permit use of Hindi, in its proceedings and to pass orders in Hindi in the States mentioned above under the aforesaid notification. Where the order is passed in Hindi it shall be accompanied by an authorized English translation thereof while sending its copies to the parties and authorities concerned.
CHAPTER II

INSTITUTION OF APPEALS AND MEMO OF CROSS OBJECTIONS

6. Authority to receive appeals etc.

Rule 6 of the Income-tax (Appellate Tribunal) Rules, 1963 provides that a Memorandum of appeal to the Tribunal shall be presented by the appellant in person or by an agent to the Registrar at the headquarter of the Tribunal, at Mumbai, or to an officer authorized in this behalf by the Registrar, or sent by registered post addressed to the Registrar or to such officer.

The Deputy Registrar and the Assistant Registrars of the Appellate Tribunal at all the stations where the Tribunal is having its Benches have been authorized to endorse on Memorandum of appeal the date on which it is presented or deemed to have been presented under rule 6. However, if at the time of presentation of appeal the Deputy Registrar or the Assistant Registrar is absent from office, or is engaged in some other work, the appeal or application may be presented to the Superintendent/Assistant Superintendent/ Head Clerk/Senior-most clerk during office hours who has been authorized by the Deputy Registrar or the Assistant Registrar.

In case the applicant apprehends that it is the last day of limitation for presentation of his appeal and /or application, he may present it to the Assistant Registrar at his residence or any other place wherever he may be.

7. Procedure for filing appeals etc.

Appeals, memo of cross objection or other applications shall be presented by the appellant/cross objector/applicant in person or by an agent to the Registrar or the Assistant Registrar etc. as provided in para 6 above or sent by registered post addressed to the Registrar or to such officer.

8. Date of presentation.

The authority authorized under rule 6 to receive appeals, applications, cross objection or stay applications shall endorse on every memo of appeal, memo of cross objection or applications the date on which it is received and shall sign at the top of it. It shall be deemed to have been presented on the day on which it is received by the authority, viz. Registrar, Deputy Registrar, Assistant Registrar (or any other authorized officer of the Tribunal). Date of receipt must be given by him below his signature by the receiving officer.

A memorandum of appeal/application/memorandum of cross objection sent by post under rule 6(1) of the Income-tax (Appellate Tribunal) Rules, 1963 shall be deemed to have been presented to the Registrar or to the officer authorized by the Registrar on the date on which it is received in the office of the Tribunal.

The assessee has got the right to file appeal/applications etc., anywhere at the headquarters of any Bench in India, irrespective of the fact whether the appeal/reference application lies within the jurisdiction of that Bench or not. In such an event the Assistant Registrar is required to send immediately such appeals/applications in the memo as at APPENDIX II to the Deputy/ Assistant Registrar of the Bench having jurisdiction over the appeal/application without allotting any number to it and under intimation to the appellant/applicant after writing the date of receipt by the Assistant Registrar, who actually received it. This date will be the date of presentation of the appeal/application to the Tribunal.
9. **Contents of the memo of appeal and Cross Objection.**

Every memorandum of appeal/cross objection shall be written in English (other than at stations where documents may be filed in Hindi) and shall set forth concisely and under distinct heads the grounds of appeal or cross objection without any argument or narrative and such grounds shall be numbered consecutively.

10. **Accompaniments of memo of appeal and cross objection.**

(a) **Accompaniments of appeal** - Every memorandum of appeal shall be in triplicate and shall be accompanied by the following documents:

(i) Two copies of the order appealed against, at least one of which shall be a certified copy. It has been clarified by the President, Income Tax Appellate Tribunal, in his letter No.F.38-JS(AT)/71, dated 9-8-1971, that a copy of the order appealed against bearing the signatures of the issuing or authorized officer and seal of the office which issued the copies, will be treated as equivalent to a certified copy of the order appealed against;

(ii) Two copies of the order of the Assessing Officer which was a subject-matter of appeal before the CIT(A);

(iii) Two copies each of the grounds of appeal and the statement of facts, if any, filed before the said appellate authority;

(iv) In the case of appeal against the order of penalty, the memorandum of appeal shall also be accompanied by two copies of assessment order;

(v) In the case of appeal against the assessment under section 143(3) read with section 144A of the Income-tax Act, 1961, the memorandum of appeal shall also be accompanied by two copies of the Joint Commissioner’s direction under section 144A;

(vi) In case the assessment is under section 143 read with section 147, the memorandum of appeal shall also be accompanied by two copies of the original assessment order, if any;

(vii) Where an appeal is filed by the authorized representative, necessary letter of authority, duly stamped as required under the rules;

(viii) Where the appeal is filed by the assessee or on his behalf, it shall be accompanied by a fee as provided in sub-section (6) of Section 253 of the Income-tax Act, 1961.

An appeal without payment of fee is not valid. Action to be taken on it is separately provided for.

The above provisions shall *mutates mutandis* apply to appeals filed under other enactments also.

N.B. The fee should be deposited with a Branch of the Reserve Bank of India or any other authorized bank after obtaining a challan from the Assessing Officer and the triplicate portion of the challan be appended to the memorandum of appeal/application. The Appellate Tribunal will not accept cheques, drafts, hundies or other negotiable instruments. Fee in cash may be received by the Registrar/Deputy Registrar/Assistant Registrar on the last day of presentation of any appeal/application or in exceptional cases, in case challan could not be obtained from the Assessing Officer’s office. In case the assessee/appellant/applicant is of mofussil area and wants to present his appeal/application with fee in cash, it may be accepted. Printed receipt in T.R.5 is issued under the signature of the Registrar/Deputy Registrar/Assistant Registrar to the appellant/applicant or his representative after taking the recipient’s signature on the counterfoil of the receipt. The receipt and the deposit of amount is shown in the cash book and in the Appeal fee register maintained by the Cashier. Cash entry is initialed by the Registrar/Deputy Registrar or the Assistant Registrar in both the registers. Normally in cases where the appellant/applicant has not been able to secure challan in spite of his efforts and it is the last date of filing of appeal, the fee should be accepted in cash. In other cases payment of fee should be made by challan only.

11. Period within which Appeals and Cross Objections are to be filed.

(i) Appeals under all the taxation Acts are to be preferred within 60 days from the receipt of the order appealed against.

(ii) The Assessing Officer or the assessee, as the case may be, on receipt of notice of filing of an appeal against the order of the CIT(A) under section 253(1) or 253(2) may prefer cross objection within 30 days of the receipt of such notice.

12. Number of appeals to be filed against consolidated order.

Normally as many appeals are to be filed as the number of appeals have been disposed of by the order appealed against. However, when only one appeal is filed arising out of a consolidated order passed by the CIT(A), the Assistant Registrar is to ask the appellant immediately about the assessment year in respect of which the appeal is to be treated to have been presented. If no reply is received from the appellant or the reply given by him is unsatisfactory or evasive, the Assistant Registrar has to place it for orders before the Bench which has to decide the issue judiciously.


i) All appeals and memos of cross objections so received are to be entered in the diary maintained for the purpose as soon as they are received towards the end of the office hours, the appeal clerk or the clerk-in-charge of preparation of appeals and applications will collect all the appeals and applications from the receiving officer or officers, as the case may be, and will enter them in the register of institutions of appeal and applications as at APPENDIX III and take the initial of the receiving officer as a token of verification and check the total number of receipts.

ii) Where there is more than one Bench at a station, the Assistant Registrar or the receiving officer will mark the Bench to which the particular appeal is allotted. Allotment to Benches is to be made in seriatum and Act-wise. In case the receiving officer recollects to have received any appeal of the same assessee on previous occasion the same Bench is to be allotted to the appeal received subsequently. If more than one appeal is filed involving same issue, they should generally be marked to one Bench.
14. **Forms of appeal and cross objection.**

Appeals and cross objections are to be filed in the prescribed forms and verified in the prescribed manner. Forms to be used are mentioned below:

(a) (i) Appeal under Income-tax Act, 1961 - **APPENDIX IVA-1**

(ii) Memorandum of Cross objection under the I.T.Act, 1961 - **APPENDIX IVA-2**

(b) Appeal under section 24 or 26 of the Wealth-tax Act, 1957 - **APPENDIX IVB**

(c) Appeal under the Gift-tax Act - **APPENDIX IVC**
CHAPTER III

PREPARATION AND REGISTRATION

15. Preparation of appeals and cross objections.

(a) The appeal clerk will arrange the papers in the following order in the first instance:

(i) First set (Original):
   (1) Memorandum of appeal and grounds of appeal;
   (2) Certified copy of the order appealed against;
   (3) Copy of the grounds of appeal and statement of facts, if any, before the first appellate authority;
   (4) Copy of the order of the AO;
   (5) Triplicate portion of the challan;
   (6) Letter of Authority, if filed;
   (7) Covering letter;
   (8) Envelope, if received by post;
   (9) Miscellaneous paper, if any.

(ii) Duplicate set comprising of the following will be placed below the original set:
   (1) Copy of the memorandum of appeal;
   (2) Ordinary copy of the order appealed against;
   (3) Copy of the grounds of appeal and statement of facts, if any, before the first appellate authority;
   (4) Copy of the order of the AO;
   (5) Copy of the miscellaneous papers, if any.

(iii) Triplicate set will contain the memorandum of appeal and grounds of appeal and a copy of memorandum of appeal and grounds of appeal and a copy of miscellaneous papers, if to be sent to the respondent along with the memorandum of appeal.

(b) Memorandum of cross objection is arranged as under:

(1) Original with enclosures;
(2) Letter of authority, if filed;
(3) Covering letter, if any;
(4) Envelope, if received by post;
(5) Miscellaneous papers;
(6) Duplicate with enclosures; and
(7) Triplicate with enclosures.

(c) The appeal clerk will page number the original set and on duplicate and triplicate sets he will write duplicate copy or triplicate copy, as the case may be.

(d) The same person will prepare the file cover and the order sheet and fill in the particulars and information required therein pertaining to each appeal or memorandum of cross objection. The order sheet shall be kept above the original set and rubber stamps of the first and second entries in the proforma as at APPENDIX V are to be affixed on the order sheet.

(e) Each appeal/cross objection will be placed in the file cover prepared for it.
16. Registration

Formerly the registration of appeals and applications etc. was being done only at the Head Office at Mumbai in order to have one series of numbers on all India basis and also for convenience in the matter of preparation of statistics of Institutions and Disposals. However, when the institutions of appeals etc. went up resulting in enormous increase in work load in the Head Office without consequential increase in the strength of the staff, it became difficult to cope up with the work load. Consequently, it was decided by the President that the system of one common series of number under the various Acts for appeals and one common series of number for Cross-Objections filed under those Acts be abolished with effect from 1-8-1968.

(A) Registration of appeals etc. is now being done in each office of the Benches of the Tribunal under the instructions contained in U.O. No.F.45Jd(AT)/68-69, dated the 27th July, 1969. Each Bench now has its own special series of numbers for appeals under each Act and a common number for cross objections filed under the various Acts. Each Bench has its own symbol as indicated below against each:

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<th>Sl.</th>
<th>Bench (es)</th>
<th>Symbol</th>
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<tr>
<td>1.</td>
<td>Mumbai Benches</td>
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<td>2.</td>
<td>Pune Bench</td>
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<td>3.</td>
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<td>4.</td>
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<td>8.</td>
<td>Chennai Benches</td>
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<td>Chandigarh Bench</td>
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<td>12.</td>
<td>Jaipur Bench</td>
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<td>17.</td>
<td>Kolkata Benches</td>
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<td>Vishakhapatnam</td>
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<td>27.</td>
<td>Ranchi</td>
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Example: In respect of an appeal filed under the Income-tax Act in Allahabad its number will be given as “ITA No.1(ALLD)/1985”. [i.e. Abbreviation used for the Act Appeal No, Station Symbol and year of filing].
(B) The Assistant Registrar at each station should take utmost care to see that the work is properly and carefully done according to the present procedure as the entire responsibility for the correctness of the institution and other figures in the monthly statement is cast on the Assistant Registrar concerned.

(C) Under instructions contained in paragraph 5 of the U.O. referred to in (A) above, after registration a list of Appeals and Cross objections received by the Assistant Registrar pertaining to his Bench is to be sent every fortnight to the Head Office in the proforma as at APPENDIX VI.

(D) If the Assistant Registrar comes to know that any appeal or Cross Objection has not been registered by his office according to the date of its presentation through oversight on the part of the Assistant Registrar or his office, such appeal or Cross Objection should be registered on a subsequent date only after obtaining the specific orders of the Registrar/Senior/Seniormost Member of the Bench. The Assistant Registrar should take all necessary steps to see that such mistakes or omissions in the matter of registration do not occur.

(E) Separate registers for registering the appeals under different Acts are to be maintained in the form as at APPENDIX VI(a). Similarly Cross-objections are also to be registered in a common register in the form as at APPENDIX VI(b).

(F) The registration is done according to the date of institution, i.e., the date of receipt by the receiving officer. Entries in each Register are to be made chronologically.

(G) Challan should be cancelled and the number of the Appeal should invariably be noted thereon.

(H) The State of origin of appeal/Cross Objection will be the State in which the Assessing Officer’s office was/is located whose assessment order gave rise to the filing of the appeal in question. The same should be written on the file cover and the relevant register against that appeal.

In a case where appeal is filed before a Bench not having jurisdiction to hear the appeal, the Assistant Registrar of that Bench should send immediately such appeal etc. in the memorandum as at APPENDIX II to the Assistant Registrar concerned of the Bench having jurisdiction over the appeal without allotting any number to it under intimation to the appellant/applicant, after writing the date of receipt by the Assistant Registrar who actually received it. This date will be the date of presentation of the appeal for the purpose of calculating period of limitation etc. The Assistant Registrar of the Bench having jurisdiction over the appeal will then register the appeal on the date it is received in his office and deal with it as if the appeal was instituted/presented before him.
CHAPTER IV

SCRUTINY

17. Scrutiny of appeals.

The appeals, after registration are submitted for scrutiny in convenient bunches. Scrutiny is done by the Assistant Registrar or any other responsible official authorized by the Assistant Registrar. The defects are shown in the order sheet of the Appeals, Cross Objections and the removal and/or compliance of the defect is indicated in the third column of the order sheet.

The following items should be checked at the time of scrutiny:

(a) In respect of appeals;

It should be seen whether:

(1) The appeal is in the prescribed form and is duly signed by the appellant;
(2) The grounds of appeal are concise and are set out under distinct heads; the grounds are neither narrative nor argumentative;
(3) The particulars required in form are properly and correctly filled in;
(4) The memorandum of appeal is properly verified as required therein;
(5) The memorandum of appeal is filed in triplicate;
(6) The appeal is filed within the period of limitation as laid down in the Act. In case any appeal is time barred, an additional note is to be given on the file cover to invite special attention to the defect;
(7) The certified copy of the order appealed against and an ordinary copy thereof are filed;

A copy of the order appealed against bearing signatures of the issuing or authorized officer and seal of the office which issued the copies, will be treated as equivalent to certified copy of the order appealed against;
(8) Two copies of the order of the officer giving rise to the first/second appeal are filed;
(9) Two copies of the grounds of appeal and the statement of facts, if any filed before the first appellate authority;
(10) In the case of an appeal against the order of penalty, two copies of the assessment order are filed;
(11) In case the appeal is against the assessment under section 143(3) read with section 144A, two copies of the Joint Commissioner’s directions under section 144A are filed:
(12) In case the appeal is against the assessment under section 143 read with section 147, two copies of the original assessment order if any, are filed;
(13) The fee payable under the Act is paid and copy of challan is filed. In the challan, amount received and dates of receipt are also to be seen. The correctness of the year of account given in challan, is also to be verified. In case the fee is not paid, the appellant is to be informed of the non-receipt and/or non-payment of the Tribunal fee by a letter as per APPENDIX VII. The fee is to be paid within the period of limitation. If the fee is paid after the expiry of limitation, the appeal will be treated as barred by time.
(14) In case any person has signed the memorandum of appeal as authorized representative, the necessary letter of authority is filed and properly stamped as required under the rules;

(15) In case any affidavit is filed, it is to be seen whether it is on a proper form and duly stamped.

(16) Miscellaneous papers including affidavit other than those required under Tribunal Rules are to be taken on record only by the order of the Bench and necessary direction has to be given by the Assistant Registrar or the official concerned;

(17) In the case of departmental appeals, it is the date on which the concerned Commissioner received the appellate order that has to be mentioned in the relevant column of the appeal and not the date of receipt of the appellate order by the Assessing Officer;

(18) If the grounds of appeal are separately filed, they should be signed by the Appellant. They should be concise and serially numbered.

(19) In the departmental appeals, a certificate from the Commissioner concerned as required under rule 15 of the Tribunal Rules, authorizing the officer to file an appeal to the Tribunal is filed.

(20) In the appeals under the Income-tax Act, 1961 where the income, as assessed by the Assessing Officer is less than Rs.5,00,000 the appeal is to be marked as “Single Member Case”.

(21) In an appeal by the assessee under any Act, the officer who assessed the assessee is to be made respondent (by designation and not by name). In the departmental appeal the appellant before the first appellate authority is to be made respondent.

(22) In Wealth-tax appeals where valuation of any property is disputed or where there is reference to the report of the Valuation Officer, a letter should be addressed to the assessing officer, requesting him to give full particulars and address of the Valuation Officer/ Asstt. Valuation officer and also details of the property involved.

(b) In case any appeal is defective in any respect as stated above, the defect is to be communicated to the Appellant for rectification within ten days from the date of receipt of the defect notice in the proforma as at APPENDIX VII (a).

(c) In penalty appeal(s) preferred under the Income-tax Act, the following information is to be called for in the memorandum at APPENDIX VII (a)(i) within the prescribed period: -

(i) Whether any quantum appeal/appeals is/are pending before the CIT(Appeals) concerned pertaining to the assessment year to which the penalty appeal relates;

(ii) Whether the aforesaid quantum appeal filed before the CIT(Appeal) has been disposed of. If so, the date of filing of quantum appeal(s) before the Tribunal may be intimated;

(iii) What is the total income as computed by the Assessing Officer in the assessment to which the penalty appeal relates.
On receipt of the third information required in aforesaid memorandum as at (iii), the appeal is to be marked for Regular or Single Member Bench on the basis of the total amount computed for the assessment year(s) to which the penalty appeal(s) relate.

18. **Scrutiny of Cross Objections**

It is to be seen that the:

(1) Cross-Objection is filed in the prescribed form;
(2) Particulars required in the form are properly and correctly filled in;
(3) Memorandum of Cross Objection and the grounds of Cross Objection are filed in triplicate;
(4) Cross Objection is filed within the period of limitation. To check the period of limitation, the office should put up alongwith the Cross Objection the appeal file giving rise to the Cross Objection and the acknowledgement due card as token of receipt of the copy of Memorandum of Appeal issued to the respondent.

19. **Persons competent to sign appeals etc.**

The form of appeal, the grounds of appeal and the form of verification, as also the statement of facts appended thereto shall be signed:

(a) In the case of an individual, by the individual himself or by some person duly authorized by him in this behalf, and where the Individual is mentally incapacitated from attending to his affairs, by his guardian or by any other person competent to act on his behalf.

(b) In the case of a Hindu undivided family, by the karta, and, where the karta is absent or is mentally incapacitated from attending to his affairs, by any other adult member of such family;

(c) In case of firm, by the managing partner thereof or where for any unavoidable reason such managing partner is not able to sign or where there is no managing partner as such, by any partner thereof, not being a minor;

(d) In case of a company, as provided in clause (c) of section 140 of the Income-tax Act, 1961.

(e) In the case of a local authority, by the principal officer thereof;

(f) In the case of any other person, by that person or by some person competent to act on his behalf.

(g) If the individual is dead, the legal heir or representative of the deceased individual or the official liquidator/receiver of the company, as the case may be, are to sign the appeal or the application.

20. **Verification of date of communication of appeal order and removal of defects etc.**

(1) In case the date of communication of the order appealed against is not furnished in the memorandum of appeals, the date of communication is asked for from the Commissioner (Appeals) or as the case may be, the Commissioner, by a letter as at **APPENDIX VII** (b).

(2) Other defects pointed out are communicated by a letter at **APPENDIX VII** (a).
(3) On receipt of papers and communications rectifying the defects necessary note should be made in the last column of the order sheet and the papers should be placed on the file. In the case of rectification of memorandum of appeal itself, a copy thereof should be sent to the respondent for information. It is further to be seen whether at the time of rectifying the defect, the appellant has preferred and/or added any new grounds of appeal and/or changed or substituted any ground. If so, it should be placed before the Bench for orders whether to place them on record subject to all just exception, that may be taken at the time of hearing regarding their/its admissibility etc. At the time of hearing, this fact shall be brought to the notice of the Bench by the Bench Clerk.

(4) In case the triplicate portion of challan received with the appeal or application by the assessee does not show the nature of payment made, it is to be verified from the original portion when received. In case it is not indicated, a certificate to the effect that the amount so deposited pertains to appeal/application fee, is to be called for from the AO concerned.

21. Limitation.

Calculation of limitation:

(a) Under the various Taxation Acts, a period of limitation is prescribed within which the appeal/application/cross objection is to be filed. If the last day of presentation or filing of appeal/cross objection/application or a subsequent day/days is/are holiday(s) in the office where it is to be presented or filed, it may be presented on the next working day and it is treated as within time.

(b) If the appeal/application is filed within the period of limitation but the fee paid is short or the requisite fee is paid after the expiry of the period of limitation, it is treated as time barred and notice in the form as at APPENDIX VII (c), is sent to the appellant. The same form of show-cause notice is used in all time barred appeals and applications.

(c) Rubber stamps of ‘defective’ and ‘time barred’ should be used for such appeals/memorandum of cross objections/applications.

22. Priority in scrutinizing Stay and other Applications should be given as these are to be fixed as soon as they are filed unless there is an order of the Bench to keep it pending sine die.
CHAPTER V

INTIMATION OF FILING OF APPEAL/APPLICATION TO THE RESPONDENT

23. (a) (i) After scrutiny, intimation of filing of appeal/application is sent to the respondent for information. The triplicate copy of the memo of appeal along with grounds of appeal is endorsed to the respondent in the form as APPENDIX VIII.

(ii) Memorandum of Appeals filed during a fortnight/month are collected and sorted out Act-wise in the first instance. Copies of memo of appeals in appeals preferred by the assessee are sent direct to the Assessing Officer concerned with the letter as at APPENDIX VIII(b) under intimation to the Commissioner of Income Tax concerned. In case the appeal is under the Income-tax Act, 1961, attention of the respondent is invited to the provisions contained in section 253(4) of the aforesaid Act and the officer is requested to treat the aforesaid letter as notice required under section 253(4) ibid.

(b) In case, any copy of memo of appeal is returned unserved by postal authority, it is to be sent again with a letter as at APPENDIX VIII(c) through the Assessing Officer concerned for service on the respondent. He is also to be requested to send the receipt of the Memo of Appeal and the present full postal address of the respondent for future correspondence.

24. If any affidavit, Miscellaneous Application or other documents or additional grounds of appeal are filed, the same are to be placed before the Bench for order for placing them on record and for sending a copy thereof to the opposite party for information. If the Bench so directs, copy thereof is endorsed to the opposite party.

25. Cross Objection

Copy of the memo of cross objection, after registration and scrutiny, is to be endorsed for information to the opposite party (Appellant in the appeal) in the form at APPENDIX VIII (d).

26. Entry should be made in the Order Sheet that a copy of the Appeal/Cross Objection has been endorsed. The date of despatch should invariably be given in the order sheet.

27. In case, any affidavit or other document is received and a copy thereof is to be sent to the opposite party after obtaining the order of the Bench to place it on record, a note to that effect is to be recorded in the Order Sheet.

28. The Registrar, Deputy Registrar and Assistant Registrars of the Appellate Tribunal are empowered to administer oaths and affirmation to the witnesses and deponents of affidavits in proceedings before the Appellate Tribunal. No fee is charged for the purpose.

29. Additional grounds of appeal.

Under Rule 11 of the Income Tax (Appellate Tribunal) Rules, 1963, the appellant is not, except by leave of the Tribunal, to urge or be heard in support of any ground not set out in the Memo of Appeal. In case any additional ground is preferred, it is to be put up before the Bench for order and will be kept on the file subject to all just exceptions which may be taken at the time of hearing regarding its admissibility etc., and a copy thereof is to be sent to the respondent for information. It should be preferred in triplicate.
While deciding the appeal, the Tribunal is not to confine to the grounds of appeal set out in the memorandum of appeal or taken by leave under the aforesaid rule. The Tribunal shall also not rest its decision on any other grounds unless the party which may be affected thereby has had a sufficient opportunity of being heard on that additional ground.


(1) Under rule 18, the appellant or respondent may submit a Paper-Book in duplicate containing such papers 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 same on the other side at least a week before. The Head Clerk in custody of the file at this stage will keep a watch over the filing of Paper Books by the Appellant/Respondent and issue a reminder to the Appellant/Respondent, as the case may be, inviting the attention to the provision of rule 18 of the Income-tax (Appellate Tribunal) Rules, 1963 with a request to file the requisite Paper Book.

(2) The Tribunal may suo motu direct the preparation of the Paper Book in triplicate by and at the cost of the Appellant or the Respondent containing copies of such statements, papers and/or documents as it may consider necessary for the proper disposal of the appeal.
CHAPTER VI

BRINGING OF LEGAL HEIRS OR REPRESENTATIVES ON RECORD OR CHANGE OF THE DESIGNATION OF APPELLANT/RESPONDENT OFFICER

31. During the pendency of an appeal/application if the assessee, whether he be Appellant or Respondent dies or is adjudicated insolvent or in the case of a company, it goes into liquidation, the appeal/application shall not abate [Please see Rule 26 of the Income Tax (Appellate Tribunal) Rules, 1963].

The legal representative/heir or Liquidator/Receiver as the case may be, may apply to the Tribunal for continuing the appeal/application and to bring him on record.

(a) In case the death/liquidation of the Assessee/Appellant/Respondent comes to the knowledge of the Tribunal and the legal heirs or Liquidator has not applied for bringing him on record he is asked by one of the letters as at APPENDIX IX, IX-1 or IX-2, as the case may be, to apply, if so advised, accompanied by a sworn affidavit to bring him on record of the Tribunal. The application and the affidavit should be filed in duplicate. On receipt of the application and affidavit a copy of the same is endorsed to the Assessing Officer concerned for his objection, if any, by a letter as at APPENDIX IX (a).

(b) On receipt of intimation from the Assessing Officer concerned informing that the department has no objection in bringing the legal heirs or Liquidator as the case may be, on record, the application should be submitted to the Bench for orders.

After obtaining the orders of the Bench, necessary changes in the title of the appeal should be made in the Order Sheet, File Cover, Memo of Appeal and appeal/application register. The changes made shall be communicated to both the parties through a letter as at APPENDIX IX (b).

(c) In such cases, fresh Vakalatnama/letter of authority should be called for and placed on record. An entry in the Order Sheet stating that the assessee died/went into liquidation and that legal heir or liquidator, as the case may be has been brought on record should be made.

32. Sometimes jurisdiction of the Assessing Officer is changed and the Commissioner of Income Tax/D.R. requests for change in the designation of the officer concerned. In such cases, a copy of the letter is endorsed to the assessee, appellant or respondent for objection, if any. On receipt of the intimation, the designation is changed after obtaining orders of the Bench and necessary changes are made wherever required. Commissioner of Income Tax is informed of the change made by a letter as at APPENDIX IX (b).
CHAPTER VII

STAY APPLICATION-PROCEDURE FOR FILING AND DISPOSAL

33. Under Rule 35A of the Tribunal Rules, any assessee who has filed any appeal under the Taxation Laws before the Income-tax Appellate Tribunal, may prefer a Stay Application in the following manner:

(1) (A) Every application for Stay of recovery of demand of tax, interest, penalty, fine, or any other sum shall be presented in triplicate by the applicant in person, or by his duly authorized agent, or sent by Registered Post to the Registrar/ Deputy Registrar or the Assistant Registrar, as the case may be, at the Headquarters of a Bench or Benches having jurisdiction to hear the appeals in respect of which the Stay Application arises.

(B) Where the application for stay relates to demands, though for more than one assessment year but under only a single statutory enactment, then a single stay application would be sufficient in respect of demands for which stay is sought. However, separate applications shall be filed for stay of recovery of demands under different enactments. Every stay application is to be registered in the register as at APPENDIX X. The Assistant Registrar, on its receipt, will put his initials and date. He shall indicate the mode of presentation and direct the office for immediate action for preparation of the file cover, arrangement of papers and making three sets and registration etc.

The application for stay should, as far as possible, be filed in the form as per specimen as at APPENDIX X (e).

(2) Every application shall be neatly typed on one side of the paper and shall be in English and shall set forth concisely the following:

(i) Summary of facts regarding the demand of the tax interest, penalty, fine or any other sum, the recovery of which is sought to be stayed;

(ii) The result of the appeal filed before the Commissioner (Appeals), if any;

(iii) The exact amount of the tax, interest, penalty, fine or any other sum demanded, as the case may be, and the amount undisputed therefrom and the amount outstanding;

(iv) The date of filing the appeal before the Tribunal and its number, if known;

(v) Whether any application for stay was made to the revenue authorities concerned and if so, the result thereof (copies of correspondence, if any, with the Revenue authorities to be attached);

(vi) Reasons in brief for seeking stay;

(vii) Whether the applicant is prepared to offer security, and if so, in what form;

(viii) Prayer to be mentioned clearly and concisely (stating exact amount sought to be stayed);

(ix) The contents of the application shall be supported by an affidavit sworn by the applicant or his duly authorized agent;
In case any Stay Application does not contain or is not submitted with the above stated facts or enclosures, it is taken as defective and the defect is pointed out in the memo at APPENDIX X (a).

(3) An application which does not conform to the above requirements is liable to be summarily rejected.

(4) The Stay Application, after registration, is put up before the Bench concerned immediately for order as to whether the Stay Application is to be posted for hearing in case the same is in order. In case it is defective, in any respect, it is to be posted for hearing when the Bench directs to do so after the defect is rectified. The stay application along with annexures, if any should be sent to the Departmental Representative alongwith the hearing notice.

(5) When an order is passed in Stay Application and it is received in the office for issue, it is to be issued immediately. After the issuance of the order passed in Stay Application, in cases where stay is granted, the appeal(s) is / are to be fixed for hearing out of turn for disposal as per orders of the President conveyed by the Registrar in U.O. No. 29-JD (AT)/73, dated 26-4-1973.

(6) In some Stay Applications an interim order is passed. In such cases, steps for finalizing and despatch of orders are to be taken immediately.

(7) The Assistant Registrar has to furnish to the Head Office the necessary information in the Proforma as at APPENDIX X(b) for every quarter ending 31st March, 30th June, 20th September and 31st December each year so as to reach the Head Office not later than 15th of April, July, October and January respectively. The Assistant Registrar is to check up personally the amount of tax stayed. A similar statement is to be sent to the Head Office for each year also in the proforma as at APPENDIX X(c).
CHAPTER VIII
TRANSFER OF APPEALS/ APPLICATIONS ETC.

34. The appellant/applicant may for reasons to be given, apply for transfer of his appeal or application from the Bench having the ordinary jurisdiction to any other Bench. In such cases, the appeal, if pending is called for from the Assistant Registrar concerned with the comments of the Bench to which allotted and a copy of the transfer application is sent to the Commissioner of the Income-tax concerned for his objection, if any. On receipt of his reply, the application for transfer is put up, with the replies received from the Assistant Registrar and Commissioner of the Income-tax to the President for passing order under Rule 4 and 40 of the Income-tax (Appellate Tribunal) Rules, 1963 and the same is communicated to the parties and authorities concerned in the form as APPENDIX XI. This special order is passed by the President in exercise of the powers vested in him under Rules 4 and 40 of the Income Tax (Appellate Tribunal) Rules, 1963. Where an appeal is transferred, the cross objection arising out of that appeal is automatically to be transferred alongwith that appeal.

35. Where any Bench (Regular or Single Member) camps at a place other than its/his headquarters and is required to hear appeals which are not under the ordinary jurisdiction of the touring Bench or the touring member, six copies of the list of such appeals/cross objections/applications fixed for hearing before the touring Bench or Member should be prepared and sent to Head Office for obtaining transfer order from the President from the original Bench to the touring Bench. On receipt of such lists, the Head Office will obtain the necessary transfer order in the form as at APPENDIX XI and communicate it to the Assistant Registrars, Departmental Representatives, Commissioners of Income-tax/CIT(Appeals) concerned. At the end of the list of cases fixed, an abstract (Statewise/Actwise) of the appeals/cross objections/ applications should also be furnished.

36. For this purpose a separate register in the form as at APPENDIX XI (a) is maintained in the Head Office. Entry of each transfer of appeal/cross objection/application is to be made therein. Where a list of number of cases fixed is received and transfer order is obtained, only one entry is made in the aforesaid register giving reference to the transfer order and the list annexed thereto.

37. As tours of Benches/Members are ordered by the President/Senior Vice-President/Vice-President as the case may be it is deemed that the cases heard by touring Benches/Members are deemed to have been transferred to them prior to hearing and the procedure in Para 35 is to be followed for the purpose of record. For purposes of statistics, therefore, disposal of touring Benches/Members will be the date of signature of the order by the last Member and will be shown as disposal in monthly statements without waiting for formal order of transfer to be passed on the list submitted.


CHAPTER IX

GROUPING AND CLASSIFICATION OF CASES AND THEIR FIXATION FOR HEARING

38. Grouping and classification

(a) After the issuance of the memoranda and the defect memoranda, the appeals are usually kept date-wise in bundles. Appeals/Applications belonging to the same assessee or interconnected, though instituted on different dates, are, as far as possible, linked together for posting before one Bench on one day.

Whenever an appeal or application is filed which is connected with an appeal or application relating to the same party filed earlier, reference thereto should invariably be made in the later appeal or application so that the various connected appeals or applications could be linked up together. This will be for the convenience of the parties themselves.

(b) If any practitioner wishes that the Appeals and/or Applications relating to different assesseees, in which he is engaged, should be taken up on the same or consecutive days, he should intimate to the Tribunal the particulars of those appeals and applications including the dates of filing thereof, well in advance.

(c) In case the appeals/applications from any particular area are earmarked for posting at a specific place or places, such appeals and applications are sorted out and kept separately, until the same are required for posting for hearing when the camp of a Bench to that/those place(s) is fixed and finalized.

39. In some Appeals, requests for early hearing are received. Such applications for early hearing should invariably state as to why the assessee/department wants that those appeals be given preference over the appeals preferred earlier. The Applications should state whether or not the tax has been paid and if so, to what extent. Such applications are to be put up before the Bench as quickly as possible. If the Bench accedes to the request made in such Applications, the Appeals in question are to be passed on for fixation for hearing on the earliest available date. In case of refusals, the applicant is informed by a letter as at APPENDIX XII.

One register in the form as at APPENDIX XII (a) is to be maintained for such Applications. As per decision contained in U.O. No.38-Jd (AT)/73 dated 16-4-1973, no Appeals/Applications should be posted for hearing out of turn except under the order of the Bench.

40. Posting.

Appeals are fixed in order of institution on all week days except Fridays. Third Member Cases, part-heard cases and miscellaneous applications are fixed on Fridays. Appeals in which early hearing is granted, are fixed on any of the earliest week days available other than Fridays. Friday cases are fixed before the same Members, if available. If only one of them is available, such cases are to be fixed before him and the Member who sat with him a day or two before. If no Member is available the case is fixed before the Bench as constituted a day or two, before that Friday.
Remand cases are also fixed like other Friday cases. If there are sufficient number of cases received, a day other than Friday is allotted for such cases after obtaining the order of the President/ Sr. Vice President, Vice President or the seniormost Member, as the case may be.

41. Before giving dates of hearing, appeals are rechecked whether the defects pointed out are removed or not or whether appeals are mature in all respects for posting. If appeals are from Mofussil areas, they are also arranged representative-wise to the extent practicable so that consecutive days may be given to those representatives who have to come from the places other than the place of hearing.

42. Dates on which Appeal/Applications/ Cross Objections are to be heard are marked on the order sheet and on the file cover of each Appeal/Application/Cross Objection. From this, a diary is maintained. This diary will show the number of Appeals/Applications/Cross Objections, name of the assessee, name of the place and person representing, if any. In case of departmental appeal, name of the assessee is written with a note, giving the latest position of each case fixed on a particular date by additions, subtractions or indication against each case. Approximate time likely to be taken by each appeal for hearing is also to be indicated, if possible, to gauge the work load of the Bench on that day.

43. If any counsel appearing on behalf of any assessee, requests to post cases of different assessees whom he will be representing before the Tribunal and if cases are mature and due for posting, they may be posted on the same day or on consecutive days. In case they are not due, order of the Bench is to be obtained and they are to be fixed for hearing, if so ordered.

44. Under the provisions made in Section 255(3), the President or any other Member of the Appellate Tribunal authorized in this behalf by the Central Government may, sitting singly, dispose of any case which has been allotted to the Bench of which he is a Member and which pertains to an assessee whose total income as computed by the Assessing Officer does not exceed Rs.5,00,000. Formerly, regular assessment appeals coming under this category were also treated to be heard by the Single Member Bench. On the recommendations of the Rules Committee, President decided that appeals against the order of Penalty and registration etc. pertaining to an assessee whose total income, as computed by the Assessing Officer does not exceed Rs.5,00,000 should also be heard by Members authorized to hear Single Member Cases.

Where it is not apparent from the appeal papers whether any appeal comes within this category, enquiry as to what is the total income as computed by the Assessing Officer in the assessment, to which the penalty/registration appeals relate, is to be made.

Such Single Member appeals are to be sorted out and posted for hearing regularly before one Member/Members authorized to hear Single Member cases. In the diary, such appeals should be indicated separately.

In case, no Member constituting the Bench, is authorized to hear such appeals, they are to be posted, when due, before the regular Bench.
45. When different Benches have taken conflicting views on certain points, the President, under the provisions of Section 255(4), may, for the disposal of any particular case, constitute Special Bench consisting of three or more Members, one of whom shall necessarily be a Judicial Member and one an Accountant Member. Such cases are to be put up before the President for constituting Special Bench. Such cases may be fixed on any working day before those Members. While fixing such cases before the Special Bench, the Assistant Registrar/Head Clerk, posting such cases, shall request the Appellant to file as many more sets of documents (for preparation of brief) as there are additional Members in addition to the regular Bench constituting the Special Bench. The Assistant Registrar/Head Clerk shall write the names of the Members before whom such cases are posted for hearing.

46. Posting of Miscellaneous Applications.

Applications under section 254(2) of the Income-tax Act, 1961 or under corresponding sections of the other Acts, or other types of Miscellaneous Applications, if directed to be fixed for hearing on its receipt, are put up for order of the Members who passed the order. If it is ordered to be posted for hearing, it is fixed for hearing on Friday, before those Members. If none of the Members who passed the order, is available, the Miscellaneous Application is fixed before the Bench as constituted a day before.

47. The Assistant Superintendent/Head Clerk/U.D.C. entrusted with the posting of cases before the bench(es) shall maintain a diary for each Bench showing the number of Appeals/Cross Objections/Miscellaneous Applications or Stay Applications fixed on a particular date. This diary should be kept upto date indicating the latest position of each case viz., adjourned, if so, to what date etc., time likely to be taken and the names of the Members before whom a particular case is fixed on Friday.

(a) The Assistant Registrar is to send a statement showing the total number of cases fixed for hearing before each Bench during the month in the Proforma at APPENDIX XII (b) in the third week of every month preceding the month to which the statement relates.

(b) Posting of old appeals should always be given priority. In case such appeals are adjourned, they should usually be refixed at an interval of about a month, unless otherwise directed by the Bench and should continue to be refixed, subject to any orders of the Bench till they are finally heard and disposed of.
CHAPTER X

HEARING NOTICES

48. As required under sub-section (1) of section 254 of the Income-tax Act, 1961 and corresponding sections of other Acts read with Rules 19 and 20 of the Income-tax (Appellate Tribunal) Rules, 1963, the Tribunal has to notify to the parties specifying the date and place of hearing of the Appeals, Cross Objections and Applications, etc. In appeals, a copy of Memo of Appeal which is also required to be sent, is sent earlier with memoranda as at APPENDIX VIII (b). The date of hearing of Appeal, Cross Objections and Applications, etc., shall be fixed so as to allow both the parties sufficient time to appear and be heard in support of or against Appeals/ Applications etc.

(a) As required under Rule 21, in an Appeal under section 253(1) of the Income-tax Act and under the corresponding sections of the other Acts, in fixing the date for the Respondent to appear and answer to the appeals, a reasonable time should be allowed for the necessary communication with the Commissioner through proper channel and for the issuance of instructions to an authorized representative to appear and answer on behalf of the Respondent.

(b) The issuance of the notice shall not by itself be deemed to mean that the appeal has been admitted.

49. Appeals/ Cross Objections.

(a) Notices of hearing in Appeals/ Cross Objections and Miscellaneous Applications are issued to the Appellant and the Respondent at the address given in the Memo of appeal in the Form as at APPENDIX XIII. Notices meant for the Assessing Officer or concerned officers under other Acts are sent through the Departmental Representative concerned.

(b) Notice of hearing is prepared in Quadruplicate, one copy for the Appellant, one for the Respondent, one for the Deptt. Representative and the fourth one is used as office copy. When an appeal is fixed for hearing for the first time, the date of presentation of appeal, the number and date of the Order and the authority against whose order (i.e. CIT(Appeals) or CIT as the case may be) the appeal is filed is mentioned in the notice of hearing. In other cases, the date on which the Appeal was last fixed for hearing is given in the Notice of hearing.

(c) In every notice of hearing the Appellant/ Respondent is asked vide note as at APPENDIX XIII (a) (1) to intimate whether any other appeal/appeals involving similar points is/are pending before the Tribunal. If any cross Appeal/Appeals has/have been filed by the other side, the date of filing the cross Appeal/Appeals is/are also to be intimated. The above required information is to be furnished within 8 days of the receipt of the notice of hearing so as to enable the issuing office to fix such Appeal/Appeals along with the Appeal/Appeals already fixed after obtaining the order of the Bench to do so.
(d) In case any Appeal/Appeals is/are time-barred, a Show Cause notice in the form as at APPENDIX XIII (a)(2) is to be enclosed with the notice of hearing.

(e) In all hearing notices a paragraph as under should invariably be incorporated (could be by rubber stamp also)

“Objection, if any to the publication of the Tribunal order in this case may be given to this Bench before hearing. This is without prejudice to the legal position in this regard.”

50. Notice is signed by the Assistant Superintendent or Head Clerk, who checks the date and other details from the respective files and the diary. Against each case, he has to initial in the diary to show that notice has been signed and issued.

51. (a) Notices are issued by Registered A.D. Post, through courier or through hand delivery in case the parties are local and the process adopted is cheaper, convenient and results in quick and sure delivery to the addressee (subject to note below). In later cases, peon books or the tear off slips are to be properly maintained. In former cases, A.D. Card is pasted on the back of the notice of hearing or placed on the relevant file.

(b) If notice of hearing is not served by the aforesaid methods of service, it may be served by affixation after obtaining the order of the Bench and issuing through Assessing Officer with appropriate direction.

Note: In view of the high registration expenses and as an economy measure, on the first occasion when the case is fixed for hearing, notice may be issued by ordinary post. In the normal course, it is expected that notices will reach the addressee and there will be compliance. In the event of non-compliance on the date of hearing, notice on the next occasion should be issued according to the procedure laid down above.

(c) Issue of notices should be in chronological order and they are to be issued at least four weeks in advance except in exceptional cases fixed at short notice under the order of the Bench.

(d) In some cases it is necessary to enclose certain other documents with the notice, if not endorsed before e.g. copy of the remand report, copy of the miscellaneous application, copy of the affidavit etc.

52. All appeal files are to be gone through thoroughly and carefully to find out whether all the documents required are available and whether necessary action on all the documents received, has been taken. If any document is not available, requisition is to be made in the notice of hearing. In case any action on any document has not been taken, it must be taken before the time of issue of hearing notice.

53. In case, notice meant for assessee appellant/applicant or Respondent is received back, it should be again sent for service through the AO concerned, when no other address is available for proper service, with the letter in the form as at APPENDIX XIII (b) and the tear off slip received from the Assessing Officer is placed on the file like A.D. Card. If notice of hearing is not served by applying all the methods of service, it may be served by affixation after obtaining order of the Bench.
54. When an appeal is fixed for hearing, a note is made on the Order Sheet as under:
“The appeal will be heard on ………………. Issue notice of hearing to parties.”

55. (a) After issue of notices, files of fixed cases are arranged Benchwise (If at that place there is more than one Bench) and datewise and are handed over to the Bench Clerk/Clerks concerned.

(b) Files are ordinarily not given to the Departmental Representative without obtaining orders from the Assistant Registrar/Bench. If so directed, the same procedure, as in the case of issuance of notices, is followed.

56. **Notices in Special Bench cases**

   Same procedure of issuing notices of hearing is followed as laid down in para 49 above with the only addition to be made at the top of the notice as under:

   “Special Bench Case”

   Simultaneously, a note is added whereby the parties are requested to supply more sets of documents required for brief for the additional Members(s) on the Bench.

57. **Issue of Summons to Witness.**

   Under the powers vested in the Tribunal under the provisions made under section 255(6) of the Income-tax Act and corresponding provisions under other Acts, the Tribunal may issue summons to witnesses in the same manner as is the practice in the Income-tax Department.
CHAPTER XI

APPLICATION FOR ADJOURNMENT/ ADVANCEMENT

58. Requests for adjournment are usually received in the form of written applications. Such applications are entered in a separate Register in form as at APPENDIX XIV. The application is put up as early as possible giving priority over other work with necessary information as prescribed in the form as at APPENDIX XIV (a). In case the request for adjournment is granted, the notice of adjournment in the form as at APPENDIX XIV(b) is issued under Registered Post, if any date of hearing is given, otherwise notice of adjournment is sent under ordinary post. Where the time available is short, or where the parties have sent reply paid telegrams, the party concerned may be informed about the adjournment etc., telegraphically. In case the request for adjournment is refused, the applicant is informed by a letter as at APPENDIX XIV(c).

59. If the request for adjournment/ advancement is made by some representative of the assessee, it should invariably be verified whether letter of authority is filed or not and a note to that effect should be given in the office note giving the information required in the form as at APPENDIX XIV(a).

60. An application for adjournment of hearing should be made at the earliest possible time. If it could be presented personally, a stamped envelope with the address of the assessee or his representative should, as far as possible, accompany the application. If the reply is required telegraphically, necessary postage stamps should accompany the application. If a telegram is sent asking for an adjournment, arrangement should be made for a reply paid telegram. The Tribunal is not bound for a reply to application for adjournment. Replies will however, be given as far as possible. Unless the applicant is informed that his application for adjournment has been granted, he should remain present at the hearing of the appeal for application as the case may be.

61. A note in Order Sheet whether the case is adjourned/ advanced to ……… or sine die under the order of the Bench, is given with the date and number of the entry made therein.

62. (a) In case the appeals/applications are shifted to some other date at the instance of the Bench or due to some extraordinary circumstances and if there is short time for communication, the assessee of mofussil places should be informed telegraphically and if they are from the place of hearing, they are to be informed on telephone direct or through their authorized representative.

(b) In the notice of adjournment, the date on which the case was last fixed for hearing should be mentioned invariably. Necessarily consequential amendment/alteration should be made in the entry made in the diary or cause list.

(c) In case the appeal is by the assessee, notice of hearing, if not served by applying all the methods of service, is necessarily to be served by affixture after obtaining the order of the Bench.
CHAPTER XII
PREPARATION OF CAUSE LIST, COURT HOURS AND HEARING OF CASES

63. (a) Weekly Cause List.

On every Thursday or earlier, the Bench Clerk prepares a Cause List of cases fixed before the Bench for hearing during the following week in the proforma as at APPENDIX XV. This list is signed by the Assistant Registrar and copies of the list are given to the Members concerned and the Departmental Representative concerned and one copy is placed on the Notice Board.

(b) While typing out the Cause List for week days, cases fixed on a day are arranged in the following order:

(i) Stay Applications, if any;
(ii) The remaining cases are to be typed in order of institution;
(iii) In case light cases are fixed along with heavy cases, light cases are to be typed first chronologically before heavy matters;
(iv) Where mofussil cases are fixed for hearing along with local cases, mofussil cases are to be taken up first in order of institution and local cases thereafter, in the same order.

64. Cause list for Friday is typed separately if there are more than one Bench at any place, otherwise it is typed in the same Cause List.

While preparing the Cause List for Friday, cases fixed are arranged Benchwise, maintaining the seniority of the Members and marking the court rooms if there are more than one court rooms.

Matters fixed before each Bench are to be grouped according to the grouping of the Member and are typed in order of institution. In case mofussil cases are fixed before that group, they are to be typed first. Special Bench cases are to be typed on top, showing the names of the Members before whom these are fixed.

65. Preparation of brief for the Members

All cases fixed for hearing are arranged in two sets by the Bench Clerk and the original set is given to the Senior Member and the duplicate to the Junior Member sitting in the Bench concerned on the day preceding the date of hearing or as directed by the Members.

In the duplicate set, the number of appeal/application, assessment year, section and the name of the assessee are given on a slip placed on top of the cover containing briefs. In both sets of briefs, it should be indicated if the Appeal/Application is departmental and whether it is time barred and/or A.D. card has been received showing the service of the notice and if the letter of authority is filed or not. Briefs are to be arranged in the same order as typed in the Cause List. Miscellaneous papers (e.g. affidavits etc.) are to be flagged. In case any defect is recorded in the Order Sheet and it has not been removed, a slip should be attached to this effect on the file cover to draw attention of the Bench.
66. **Court hours of the Tribunal**

The court hours for all the Benches shall be from 10:30 hrs. to 13:30 hrs. and from 14:30 hrs. to 16:30 hrs.

No change in the court hours should be made without prior approval of the President.

67. **Filing of Letter of Authority.**

(a) On the day fixed for hearing, the assessee may be represented by a representative. The Bench Clerk has to indicate in the slip pinned on each case file whether the letter of authority is filed or not. If not filed, it is his duty to bring this fact to the notice of the Bench before the hearing commences.

(b) Section 288(1) of the Income-tax Act, 1961 permits an assessee to attend the Court by an authorized representative. Section 288(2) lays down certain qualifications, one of which must be possessed by the authorized representative. Therefore, a proper authority in favour of an individual or a joint authority in favour of two or more individuals only is required to be filed. The same may be filed before or at the time of the hearing. The Bench Clerk should check up whether it is in the proper form and stamped appropriately. If any deficiency is found, it must be brought to the notice of the person to enable him to rectify it. In case it is not rectified in spite of asking for it, the fact should be brought to the notice of the Bench.

(c) In an appeal by assessee, where the Memorandum of appeal is signed by his authorized representative, the assessee shall append to the Memorandum a document authorizing the representative to appear for him as required under Rule 16 and if the representative is a relative of the assessee the document shall state what his relationship is with the assessee, or if he is a person regularly employed by the assessee, the document shall state the capacity in which he is employed.

An authorized representative appearing for the assessee at the hearing of an appeal shall, unless the document has been appended earlier, file such document before the commencement of the hearing.

(d) **Proceedings before the Tribunal.**

Except the cases in respect of which the Central Government has issued notification under sub-section (2) of section 138 of the Income-tax Act, 1961, the proceedings before the Tribunal are open to public. However, the Tribunal may, in its discretion, direct that proceedings before it in a particular case shall not be open to public.

68. **Dress Regulations**

According to the provisions contained in Rule 17A of the Income-tax (Appellate Tribunal) Rules, 1963, as amended from time to time, summer dress for the Members is white shirt, white pant with black coat, a black tie or a buttoned-up black coat. In winter, striped or black trousers may be worn in place of white trousers. In the case of female Members, the dress is black coat over white saree or any other sober saree.
Dress for the authorized representatives of the parties (other than a relative or regular employee of the assessee) appearing before the Tribunal is as under:

(a) In case of male, a suit with a tie or buttoned-up coat over a pant or national dress, i.e. long buttoned-up coat on dhoti or churidar pyjama. The colour of the coat shall, preferably, be black.
(b) In the case of female, black coat over white or any other sober coloured saree.

Where, however, the authorized representatives belong to a profession like that of lawyers or Chartered Accountants and they have been prescribed a dress for appearing in their professional capacity before any Court, Tribunal or other such authority, they may, at their option, appear in that dress, in lieu of the dress mentioned above.

The rule further provides that all other persons appearing before the Tribunal should be properly dressed.

69. Hearing of the Cases fixed

(a) On the day fixed, or any other day to which the hearing may be adjourned, the Appellant shall be heard in support of the appeal. The Tribunal shall then, if necessary, hear the Respondent against the appeal and in such a case the Appellant shall be entitled to reply.

(b) The parties are called for hearing in accordance with the cause list unless otherwise directed by the Bench. In case, any party when called is not present, the next case would be called for with the permission of the Bench.

(c) After an Appeal/Cross Objection/Application is heard by the bench, the rubber stamp as at APPENDIX XVI is to be affixed on the Order Sheet and the particulars required therein are to be filled in by the Bench Clerk.

(d) Where on the day fixed for hearing or any other day to which the hearing may be adjourned, the appellant appears in person or through authorized representative and the Respondent does not appear when the appeal is called on for hearing or vice versa the Tribunal may decide the appeal on merits.

(e) If the assessee is absent or nobody appears on behalf of the assessee when the case is called for hearing, a note in the Order Sheet should be made and the case should be submitted to the Bench for order. Entry in the Order Sheet should be made in such cases as required in the form as at APPENDIX XVI and against the column “representation for assessee” ‘None’ is to be written.

70. The Bench is required to maintain a Register called Daily Diary of the cases heard on each day in the proforma as at APPENDIX XVI (a). All particulars required therein should be entered in the Register pertaining to each appeal/application daily. All cases fixed and heard on that day are to be entered in the order in which they were called for hearing.

71. If a case is adjourned or heard in part, the fact should be noted in the Order Sheet and the initials of the Members should be obtained therein.
72. On indication from the senior Member, the Bench Clerk will submit the appeals/applications for orders to the Members so allotted by the senior Member on the Bench. The case is submitted with the departmental records, where necessary. The initials of the Member to whom the case is allotted is noted in the Register as at **APPENDIX XVI (a)**.

73. **Production of additional evidence before the Tribunal**

(a) The parties to the appeal shall not be entitled to produce additional evidence either oral or documentary before the Tribunal, but if the Tribunal requires any document to be produced or any witness to be examined or any affidavit to be filed to enable it to pass orders or for any other substantial cause, or, if the Income-tax authorities have decided the case without giving sufficient opportunity to the assessee to adduce evidence either on the points specified by them, or not specified by them, the Tribunal for reasons to be recorded, may allow such document to be produced or witness to be examined or affidavit to be filed or may allow such evidence to be adduced.

(b) Additional evidence to be submitted to the Tribunal:

If the document is directed to be produced or witness examined or evidence adduced before any Income-tax authority, he shall comply with the directions of the Tribunal and after compliance, send the document, the record of the deposition of the witness or the record of the evidence adduced, to the Tribunal.

74. **(i) Filing of affidavit** –

When a fact which cannot be borne out by or contrary to record is alleged, it should be stated clearly and concisely and should be supported by a duly sworn affidavit. An application for time for filing an affidavit as required by Rule 10 of the Income Tax (Appellate Tribunal) Rules, 1963 at the time of hearing of the Appeal, shall not ordinarily be granted.

The Registrar, the Deputy Registrars and the Assistant Registrars are empowered to administer an oath to any witness or to a deponent of an affidavit in so far as the Tribunal is concerned. No fee is charged for this purpose.

(ii) **Filing of application** -

If an appeal/application is barred by time, or if there are reasons to believe that it may be barred by time, an application for the condonation of delay should be made well in advance before the hearing of the appeal. Such an application should, if necessary, be supported by documentary evidence, *e.g.*, a medical certificate or an affidavit. The appellant should not wait till the last day of limitation for sending the appeal by post. He should be reasonably diligent.

(iii) The books of account should be kept ready at the time of hearing of the appeals. If books of account of the year preceding or succeeding the year of account are relevant, they should also be kept ready.

(iv) As far as possible, the assessee should be present at the time of the hearing of the appeal.

(v) The Bench Clerk should make a note in Order Sheet regarding documents filed at the time of hearing. He should also see that each document is filed in triplicate. One copy should be passed on to the Departmental Representative.
CHAPTER XIII
DISPOSAL OF APPEALS, CROSS OBJECTIONS, MISCELLANEOUS APPLICATIONS AND STAY APPLICATIONS AND DESPATCH OF ORDERS TO THE PARTIES

Disposal

75. Sub-section (5) of section 253 of the Income-tax Act, 1961 and corresponding sections of the other allied Acts provide that the Appellate Tribunal may admit an appeal or permit the filing of a Memorandum of Cross Objection after the expiry of the relevant period prescribed under the Act if it is satisfied that there was sufficient cause for not presenting it within that period.

76. Under sub-section (1) of section 254 of the Income-tax Act and under corresponding sections of the other Acts, the Appellate Tribunal may, after giving both the parties to the Appeal/Cross Objection/Miscellaneous Application/Stay Application, an opportunity of being heard, pass such orders thereon as it thinks fit. Such orders shall be in writing and shall be pronounced, signed and dated by the Member(s) constituting the Bench which heard it, as required under Rule 34. The Member who signs the fair order last will put the date on which he affixes his signature on the order. This date will be taken as the date of disposal of the Appeal/Cross Objection/Miscellaneous Application/Stay Application.

77. (i) After the Members have signed the order, the Senior Private Secretaries/Private Secretaries will pass on the order with file to the Bench Clerk. The Senior Private Secretaries/Private Secretaries should maintain a note-book for this purpose and the signature of the Bench Clerk should be obtained in the note-book.

(ii) In order to know where and at what stage the delay has occurred and also to fix responsibility for the delay, it is necessary to know the movement of the file. For that purpose, a rubber seal as at APPENDIX XVII, provided to each Sr. Private Secretary/Private Secretary by the office, is to be affixed at the foot of each order with all blanks to be filled in by the Sr. Private Secretary/Private Secretary attached to the member who dictated the order, the Bench Clerk and/or the Head Clerk concerned. [D.O. No.P.33/68 dated 17-5-1968 read with Registrar’s U.O.No.F.45-Jd(AT)/70, dated 25-9-1970].

(iii) Under instruction issued on the direction of the President in U.O. No.F.45-Jd(AT)/68, dated 24-11-1969, wherever possible, full address of the assessee is to be given in the cause title of the Tribunal order invariably in the order passed by the Bench.

(iv) The Bench Clerk should enter those cases received from the Sr. Private Secretary/Private Secretary in the disposal register as at APPENDIX XVII (a). Entries in the cause list register as at APPENDIX XVI (a) are also to be filled up in on receipt of the orders passed by the Bench. Nature and date of disposal are also filled up in those registers and the respective appeals and applications registers.

(v) The Bench Clerk shall pass on the orders with relevant files to the Head Clerk-in-charge who, after checking, endorsement by the Assistant Registrar will pass on the files to the despatch clerk, for issuing copies of the order to the concerned parties. Before passing on the file to the Head Clerk, duplicate sets of the papers should be replaced in the original file.
78. Dissenting cases- How to be dealt with

(a) When there is a difference of opinion between the two Members who heard the appeal on any point or points, the matter is referred to the President under section 255(4) of the Income-tax Act and the corresponding sections of the other Acts. The file alongwith a copy of the dissenting order and points of difference, are to be sent to the Head Office for placing the same before the President for assigning the case to one or more of the other Members of the Tribunal as required [vide instructions conveyed in U.O. No.12-Jd(AT)/73, dated 7-11-1974].

(b) On receipt of such cases in the Head Office, they are entered in the Register as at APPENDIX XVIII and placed before the President for passing order as required under section 255(4) of the Income-tax Act. In outlying Benches also, this register is maintained and entries required therein are made. If the case is of an outlying Bench, the case file is returned to the Assistant Registrar concerned after obtaining the orders of the President under section 255(4) of the Income-tax Act or under the corresponding sections of the other Acts. The Assistant Registrar has to fix on Friday the case before the Member to whom it is allotted, in case he is a local Member and if the Third Member is of some other Bench, the Assistant Registrar is to fix it before him, when the Member camps there for the purpose.

(c) Same action regarding preparation and issue of notices is taken, as in the case of regular appeals fixed for hearing. However, copies of the differing orders passed by the Members and the point of difference are to be issued to the parties immediately after nomination of the Third Member is received for the Head Office. The order would be sent with the covering note as at APPENDIX XVIII (a).

(d) When the third Member has disposed of the case, the files together with the copies of Third Member’s order are sent to the original Bench for passing final order in conformity with the majority decision.

Copies of the order passed by the third Member should be sent by name to the differing Members who have passed the dissenting orders in the matter. A copy of the dissenting order and point(s) of difference along with a copy of order passed by the third Member under section 255(4), should be sent to the Head Office for perusal and of the President and also to the ITD Publication Advisory Board at Delhi Benches, for publication in the ‘Income-tax Tribunal Decisions.’

79. Procedure for referring cases for constitution of a Special Bench

With a view to bring about uniformity in the procedure for referring cases to the President, Income-tax Appellate Tribunal, for constitution of Special Benches, consisting of three or more Members, instructions have been issued from time to time. For making such references, the concerned Bench should not pass an order similar to an order of the Tribunal in an appeal. The references should be made by the Bench as far as possible in the proforma as at APPENDIX XVIII (b).

The reference by a Bench under section 255(4) of the IT Act, 1961, and under corresponding sections of other Acts is essentially an administrative matter, and, therefore, the said proforma, in duplicate, should be sent to the President along with the observations of the Vice-President of the concerned Zone. If in an appeal, there are number of issues and the Special Bench decision sought for is only in respect of one of the issues, the Bench should not dispose of the appeal in piece-meals and the appeal on all the issues involved should be kept pending for disposal by the Special Bench in full. The views of the Members on merits, facts or legal issues should not be expressed in the proforma but convincing reasons for constituting the Special Bench should be given.
When a Special Bench is constituted by the order of the President, a notice is displayed on the Notice Board and a copy is also sent to the Secretary, Bar Association of every Bench indicating the points involved for decision by the Special Bench. In case any assessee or counsel who responds to the notice, a list of such assessees and their counsels who file their letter of authority should be prepared and hearing notice should be issued to them also as intervener. In cases which are known to the office where the points involved are the same as are pending before the Special Bench, or any such case is brought to his notice by the Deptt. and/or authorized representative, the Assistant Registrar should write to the assessee a letter as at APPENDIX XVIII(c) asking him that in case he likes to be included as an intervener, he may remain present at the time of hearing. Copies of the order passed in such cases are forwarded to the interveners also. A copy of the order of the Special Bench is forwarded to the Head Office for the perusal of the President and another copy of the order is immediately sent to the ITD Publication, Advisory Board at Delhi Benches for publication in the ‘Income-Tax Tribunal Decisions’.

80. Weekly disposal statement

On every 1st, 8th, 15th and 22nd of the month, the Bench Clerk has to prepare a statement of daily work done for each week ending with the last date of the previous month, 7th, 14th and 21st day of that month in proforma as at APPENDIX XIX. In this statement, the Bench Clerk has to furnish the information for every day the number of cases fixed, number of cases adjourned, number of cases heard, the time of commencement of the sitting, rising of the Court for lunch, its re-assembling and final rising. In this statement, number of working days and number of Appeals/Cross Objection/Applications disposed of during the week are also to be furnished. The information required is to be gathered from and prepared on the basis of the entries made in the register as at APPENDIX XVI (a).

81. Bench Clerk should report to the Assistant Registrar/Assistant Superintendent/ Head Clerk-in-charge of posting and maintenance of diary, the number of cases heard or adjourned from day to day to keep the diary posted up-to-date.

82. Communication of order

(a) Copies of the Tribunal’s order are issued expeditiously to the appellant/applicant and the respondent, the Commissioner of Income-tax and the Departmental Representative in the form as at APPENDIX XX after putting the seal as at APPENDIX XX (a) on each page of the order issued. Where the appeal before the CIT (Appeals) has been restored and/or remanded to him, a copy of such order passed in such appeal is also to be sent to the CIT (Appeals) concerned.

(b) Each copy is issued under the signature of the Assistant Registrar.

(c) Entry regarding issue of the order in the form as at APPENDIX XX (b) is made in the Order Sheet of each file of the appeal/application disposed of.
(d) Copy of the order meant for the Assessing Officer other than those cases remanded to him, is issued through the Commissioner of Income-tax concerned. Copies to the assessee and the Commissioner of Income-tax are issued either under registered A.D. post or by hand delivery through Peon Book. If sent by post, it is sent to the address given in the Memo of Appeal. If no letter of authority is filed by one or more of those who appeared for the assessee, a copy meant for him will not be issued to him until he files the necessary letter of authority. The A.D. Cards received from the assessee or the Commissioner of Income-tax are filed or pasted on the back of the order kept on the relevant file and date of service of the order should be noted in the Order Sheet.

(e) Entries of issue of order are made in the Despatch Register as at APPENDIX XX(e).

(f) Copies of remand order meant for the Assessing Officer or the CIT (Appeals), to whom the case is remanded, should be sent by registered post A.D. or by hand delivery through Peon Book.

(g) Whenever a Bench goes on tour, the Bench Clerk must be provided with seals, stamps, etc., so that orders when passed by the Bench are issued from the camping station itself. The orders need not necessarily be carried back to the Headquarters of the Bench [U.O.No.38-Jd(AT)/73, dated 28-8-1973].

83. Supply of copies of consolidated order.

(1) When more than one appeal of the same assessee (preferred by assessee or department) are heard together and disposed of by a consolidated order, the parties should be supplied as many copies of the consolidated order as the number of appeals are consolidated and disposed of. However, the present practice of sending one copy to the parties is to continue so as not to overburden the typing section. In case, any party to the case asks for extra copies, the Tribunal’s office has to supply free of charge, extra copies up to the number of orders consolidated [U.O. No.38-Jd(AT)/74, dated 27-5-1974].

(2) If appeals or applications of several assesses have been consolidated, a copy of the order passed should be supplied to each one of the assessees separately and as many copies are to be supplied to the Assessing Officer concerned.

84. Supply of the Order passed in Third Member cases

In appeal(s) where dissenting orders are passed, a copy of each order passed by the Members who heard the appeal(s) with a copy of the points(s) of difference is to be sent to the President for passing order under section 255(4) of the Income-tax Act. After the nomination of the Third Member is received, copies of the differing orders passed by the Members and the point of difference are issued to the parties concerned along with a covering note as at APPENDIX XVIII (a). When the appeal(s) is/are received back along with the orders passed by the Third Member, the original Bench has to pass an order in conformity with the majority decision in the case. A copy of the consequential orders passed by the Bench, is to be sent to all concerned in the same manner as order passed in other appeals are issued in the order as at APPENDIX XX with seal of the Tribunal. A copy of the order passed by the Third Member along with the dissenting orders and point(s) of difference is to be sent to the President for his kind perusal and one copy is sent to the ITD Publication Advisory Board at Delhi Benches for publication in the “Income-tax Tribunal Decisions”.

85. Cases remanded for report.
(a) When a case is remanded to the CIT (Appeals) or to the Assessing Officer, copies of orders are issued to all the authorities including the CIT (Appeals) and the assessee in the form as at APPENDIX XX.

(b) Every office of the Tribunal is to maintain a register for such cases in the form as at APPENDIX XXI.

(c) The CIT (Appeals) or the Assessing Officer should submit the Remand Report in triplicate within the period allowed by the bench in the remand order. In case the CIT (Appeals)/Assessing Officer apprehends that the remand report cannot be submitted within the stipulated period, he should make a request stating reasons for extension of time and he should mention therein, the specific time up to which he expects to submit the report. On receipt of such application, office is to place it immediately for orders of the Bench and the Bench’s order is communicated to the officer concerned by a letter as at APPENDIX XXI (a).

(d) In case the remand report is not received within the time fixed by the Bench, a reminder in a letter as at APPENDIX XXI (b) is issued by the office.

(e) On receipt of the remand report the appeal is to be fixed for hearing on any Friday before the same members who remanded the case. However, if number of such cases is large, these may be fixed for hearing on any other day also in the same manner as regular appeals after obtaining orders of the President, Sr.Vice-President, Vice-President or Senior Member.

(f) The report should be carefully examined whether it contains any confidential matter. A copy of the remand report is supplied to the assessee for his information along with the notice of hearing, if it does not contain confidential matter. This copy is supplied free of charge.

(g) The CIT (Appeals) and the Assessing Officers are not to include any confidential matter in the remand report submitted to the Tribunal pursuant to the Tribunal’s order. The Income-tax authorities are held responsible if any confidential matter gets into the hands of the assessee through such report. If any confidential matter is to be brought to the notice of the Tribunal, it should be submitted separately as per decision contained in Central Board of Revenue’s circular as at APPENDIX XXI(c).

86. Miscellaneous Application under section 254 or under corresponding sections of the other Acts.

(a) Under the provision of section 254(2) of the Income-tax Act, 1961 and under corresponding sections of the other Acts, the appellant/respondent may prefer Miscellaneous Application for rectification of any mistake(s) which is/are apparent from record and the Tribunal may, at any time within four years from the date of the order, with a view to rectifying any mistake apparent from the record, amend any order passed by it.

(b) Such Miscellaneous Applications are put up before the Members, who passed the order, for order. If the case is ordered to be fixed for hearing, it is fixed and entered in the diary and notices are issued in the same manner as in the Appeals.
(c) If the Application is under section 254 and the mistake/mistakes is/are apparent from record, draft order in the form as at APPENDIX XXII is put up for approval of the Bench. After approval, copies of the orders are issued to all concerned in the form as at APPENDIX XX (b). Order passed after hearing the Miscellaneous Applications are also issued in the same manner as other orders.

87. Miscellaneous Application withdrawing the Appeal/Cross Objection/ Application.

On receipt of an Application from the Appellant/ Applicant or from the authorised representative of the Appellant/Applicant for withdrawal of Appeal/Application an order granting the withdrawal and dismissing the appeal for non-prosecution is passed by the bench. If necessary, draft order in the form as at APPENDIX XXII is submitted for approval. Copies of such orders are issued to the parties and authorities concerned as in other appeals with endorsement in the form as at APPENDIX XX b).

88. Communication of orders passed by Special Bench.

Copies of the order passed by a Special Bench are to be issued in the same manner as in the case of orders passed in appeals.

89. Publication of Tribunal Orders.

The President of the Appellate Tribunal has constituted an Advisory Board at Delhi Benches of the Appellate Tribunal to select cases for publication in the ‘Income Tax Tribunal Decisions’ (ITD).

The Members constituting the Bench, or in the event of their absence by retirement or otherwise, the Vice-President or the President may mark an order as ‘Fit for Publication’. Such orders should be immediately sent in the proforma as at APPENDIX XX(d) to the ITD Publication Advisory Board for its consideration for publication in the ‘Income Tax Tribunal Decisions’ under intimation to the Head Office.

A list of all such cases should also be placed on the notice board every month to enable authorized representatives of the other tax journals/ periodicals to apply for copy of the said order(s) on payment of requisite fee.
CHAPTER XIV

AVOIDANCE OF REPETITIVE APPEALS

90. Section 158A of the Income-tax Act, 1961, inserted by the Taxation Laws (Amendment) Act, 1984, w.e.f. 1st October, 1984 makes special provision for avoiding repetitive appeals. This section provides that where an assessee claims that any question of law arising in his case for an assessment year which is pending before the Assessing Officer or any appellate authority is identical with a question of law arising in his case for another assessment year which is pending before the High Court on a reference under section 256 or in an appeal under section 260A or before the Supreme Court on a reference under section 257 or in appeals under section 261, he may furnish to the concerned authority a declaration in the form as at APPENDIX XXII (a) which shall be verified in the manner indicated therein. The declaration and the verification shall be signed by the person competent to sign the appeal. Such declaration shall be furnished to the Appellate Tribunal in Triplicate.

On receipt of the declaration mentioned above, the Appellate Tribunal shall call for a report from the Assessing Officer on the correctness of the claims made in the declaration and where the Assessing Officer makes a request to the Appellate Tribunal to give him an opportunity of being heard in the matter, the Appellate Tribunal will allow him such opportunity.

As soon as application is received, the concerned appeal record together with the application should be put up to the Bench for orders in the form as at APPENDIX XXII (b). On receipt of orders of the Bench, the letter in the proforma as at APPENDIX XXII (c) should be issued to the Assessing Officer and copy to the Departmental Representative and case posted for hearing on date fixed by the Bench for hearing.

Similar provisions are contained in Section 18C of the Wealth-tax Act, 1957 also and the same procedure as outlined above has to be followed.
CHAPTER XV

RECORDS OF DISPOSED OF CASES

91.  

(a) After the issue of orders, files of the disposed of cases are entered alphabetically in the Record Register as at APPENDIX XXIII but they are arranged and kept in racks of record room in consecutive numbers arranged yearwise (year of filing) in handy and convenient bundles.

(b) The record sorter or daftary or clerk-in-charge of record gives files, if required for any purpose by the Bench or the office, only after obtaining a receipt thereof showing the purpose for which file or files is/are required. Vouchers received in lieu thereof are properly and carefully preserved by the Record sorter/daftary or clerk. This facilitates the watching of movements of files of disposed of cases.

(c) In case any file of disposed of case is sent out of the office, a note should be made in the record register against the relevant entry made therein.
CHAPTER XVI

STATISTICAL AND PERIODICAL STATEMENTS

92. With a view to help the compilation of detailed information about the day-to-day functioning of the Benches of the Tribunal, various periodical statements are required to be submitted to the Head Office of the Tribunal at Mumbai by the Deputy Registrar and/or the Assistant Registrars of all the Benches. Likewise the Ministry of Law & Justice require some information about the Tribunal and the information required is collected from the Benches and is sent to the concerned Ministry after consolidation and tabulation in the Head Office.


The weekly statement showing the daily work done regarding cases fixed, adjourned and heard, etc., is to be sent to the Head Office in APPENDIX XIX as detailed in Para 80 supra at the end of each week. The Assistant Registrar should check up the disposal shown therein with that shown in other monthly statements. Total disposal shown in four statements should tally with that shown at the end of the month in other statements, i.e., Memberwise disposal statement and/or Monthly Statements of Institution, Disposal and Pendency of that particular month. Disposal figures of the particular month must tally with each other in all the statements showing disposals for that month. The disposals of Appeals, Cross Objections and Applications are only to be taken up in the disposal figures to be shown in the above statements and the disposal of Miscellaneous Applications, Stay Applications should be shown separately and should not be included in the disposal figures in the Weekly Statement. While submitting the Weekly Statement, the Assistant Registrar should indicate in the Remarks Column, special reasons for the adjournments when the number of adjournments granted on a particular date exceeds 50 per cent of the cases fixed for hearing.

94. Fortnightly Statement.

Statement of Registration numbers allotted to Appeals/Cross Objections under different Acts, and Applications received during each fortnight is to be sent by the Assistant Registrar to the Head Office in the Proforma as at APPENDIX VI. This statement pertaining to the 1st fortnight ending on the 14th day of the Month and 2nd fortnight ending on the last day of the month should reach the Head Office by the 20th of that month and 7th of the following month respectively [vide U.O. No.45-Jd(AT)/71, dated 17-1-1972].

95. Monthly Statements.

(i) Cases fixed- The Assistant Registrar has to send a statement showing the cases posted before the Bench and the date upto which cases filed have been fixed as laid down in para 47 supra in the proforma as at APPENDIX XII(b). This statement should reach the Head Office in the third week of every month preceding the month to which the statement relates.
(ii) As desired by the Ministry of Law & Justice and as decided by the President, the following monthly statements are required to be sent to the Head Office at Mumbai, so as to reach there by 5th of the month following the month to which they relate. The information is then consolidated and sent to the Ministry of Law & Justice so as to reach there by the 15th of the month following the month to which they relate:

(a) Summary Statement showing Institutions, Disposal and Pendency of Appeals, Cross Objections and High Court orders. In this statement, the second part furnishes the Statewise institutions, disposals and pendency figures. The third part contains the information regarding pendency of appeals for more than a year and the number of High courts’ orders. This summary statement is to be prepared in Proforma as at APPENDIX XXIV. Alongwith this statement the Assistant Registrar has to append a statement showing date(s)/period on/during which any Member was on casual leave/earned leave/tour etc. This statement must reach the Head Office on or before 5th of the following month to which the statement relates. On receipt of this statement from all the Benches a consolidated statement in the Form as at APPENDIX XXIX (b) is sent to the Ministry of Law & Justice and one each to the Assistant Registrars of the outlying and Mumbai Benches. While preparing the statements necessary adjustments due to transfer(s) of appeals are made and a note to that effect is given at the bottom of each statement. If any mistake is detected in any statement, it is clarified in the footnote of each statement.

(b) Statement of cases which were closed but in which order was not passed within a period of one month for each Bench are to be submitted in duplicate to the Head Office in the proforma as at APPENDIX XXV. In this statement, cases heard but pending for order with the Bench for more than one month are to be indicated. Pendency shown is to be shown as a whole before the Bench. In case the constitution of the Bench concerned is changed, separate lists of pendency are to be typed showing the constitution of Bench(es) before whom those cases are pending. It is not necessary to have the names of the Members shown in the Statement. Reasons for delay should be in brief and properly worded in the Statement. Before submitting it to the Head Office, this Statement is to be shown to the Members for their perusal. Column meant for reasons should not be left blank. In case the column for reasons is left blank, the statement will be considered as incomplete and will be returned for completion. In case the file is pending with the other Member, the date(s) on which the file(s) is/are sent to the other Member in such case(s) is/are to be stated in the last column of the statement.

On receipt of these statements from each Bench, they are arranged Bench-wise and sent to the Ministry of Law & Justice for information. One set is submitted to the Vice-President of the concerned Zone and one set is sent to the Registrar for perusal and information of the President. In case, a case is sent to other Member for perusal and signature, it should not be shown as ‘Pending with Accountant Member/Judicial Member’. In such cases, comments of other Member with whom the matter is pending should be obtained and endorsed with the statement [U.O. No.F.29-Jd (AT)/73, dated 8-1-74].
(c) Statement of cases heard and disposed of by Single Member Benches—

(i) A statement of cases heard and disposed of by Single Member Benches authorized to hear cases sitting singly is to be sent to the Head Office in the Proforma as at APPENDIX XXVI. In this statement name of the Bench and the name of the Member who heard the case/cases are to be furnished with the number of cases disposed of during the month in question. This statement on receipt from the Benches is consolidated and sent to the Ministry of Law & Justice along with the statements at (a) and (b) above.

(ii) The Assistant Registrar is also required to send another statement pertaining to Single Member cases in the Proforma as at APPENDIX XXVI (a) alongwith the other monthly statements for every month for perusal of the President. This is not to be sent to the Ministry of Law & Justice. The proforma is self explanatory and needs no further elucidation.

(d) In addition to the statements mentioned at (a), (b) and (c)(i) above, a separate statement is also to be sent simultaneously showing the break up, Actwise-ASSESsee and Department wise, of the figures of institutions, disposals and pendency in the proforma as at APPENDIX XXVII.

(iii) There are other monthly statements too which are to be submitted to the Zonal Office and to the Head Office for perusal of the Vice-President and President respectively.

(a) Monthly Statement showing Appeals, Cross Objections and Applications pending for more than one month at the end of the month with each Member in the Proforma as at APPENDIX XXVIII. While submitting the monthly statement, the Assistant Registrar should bring these cases to the notice of the Member concerned so that arrears do not avoidably continue to be shown against Members’ name in the Statement of the following months. This procedure is to be followed, whether the Member concerned had heard the case while on tour or whether he has been transferred to another station after hearing the case. Pendency shown against a Member who is since transferred should be brought to the notice of Member(s) concerned instead of mechanically repeating the arrears. This statement contains the list of heard cases pending for order with each Member (with name) for more than one month, i.e., pendency is to be shown Memberwise in this statement unlike statement dealt with in para 95(ii)(b). Reasons for delay should invariably be shown against each case. They should be brief and properly worded. Without the reasons shown, the statement will be taken as incomplete. This should also be sent along with the other monthly statements so as to reach the Head Office by 7th of the following month to which the statement relates.

(b) Monthly statements showing the pendency before each Member- The Assistant Registrar has also to furnish a statement showing pendency before each Member as on 1st of each month in the Proforma as at APPENDIX XXIX. The information is to be furnished in figures under each head. The information required is about the number of Appeals/ Applications pending with each Member. This should also reach by the 7th of the following month to which the statement relates.
(c) Statement showing the number of Appeals and Cross Objections disposed of by each Member: A statement showing the number of Appeals and Cross Objections disposed of by each Member during the month furnishing number of orders passed and the number of Appeals/ Applications disposed is to be sent to the Head Office in Proforma as at APPENDIX XXX along with the aforesaid monthly statements by the 7th of the following month to which the statement relates. Under instructions conveyed in U.O.No.16-Jd(AT)70-71, dated 21-1-71, the Assistant Registrar should furnish the above statement, showing the monthly disposal along with the number of working days against each of the Member without fail.

(d) On observation that detailed information on some matters relating to the institution, disposal and pendency before the various Benches has to be called for by the Head Office from outlying Benches at short notice after discontinuance of detailed information used to be submitted in the past, it was decided that the Benches may supply the following additional information in a separate statement to the Head Office while forwarding the monthly statements of institution, disposal and pendency:

(1) Institutions:

(i) Total numbers of appeals and applications filed by the Assesssee;

(ii) Total numbers of appeals and applications filed by the Department.

(2) Disposals:

(i) Total numbers of appeals and applications filed by the assesssee which were successful;

(ii) Total numbers of appeals and applications filed by the assesssee which were partly successful;

(iii) Total numbers of appeals and applications filed by the assesssee which were unsuccessful;

(iv) Total numbers of appeals and applications filed by the Department which were successful;

(v) Total numbers of appeals and applications filed by the Department which were partly successful.

(vi) Total numbers of appeals and applications filed by the Department which were unsuccessful.

(3) Pendency:

(i) Total numbers of appeals and applications filed by the assesssee which are pending;

(ii) Total numbers of appeals and applications filed by the Department which are pending:
This information is to be furnished to the Head Office in **APPENDIX XXVI(b)** along with other monthly statement. The information required hereinabove regarding institution and pendency is already furnished in the statement in **APPENDIX XXXII**. The information required regarding disposal has been added in the detailed disposal statement sent by outlying Benches in **APPENDIX XXXI**.

(e) Break up of the cases shown pending in the monthly statement of Institutions, Disposals and Pendency into year-wise pendency under instructions issued in U.O. No.F.29-Jd(AT)/73, dated 2-5-73, the Assistant Registrars of the Benches are required to send monthly report showing year-wise pendency upto the end of the year preceding the preceding year alongwith the other monthly statements in the proforma as at **APPENDIX XXXII**. Reasons for pendency of appeals should also be indicated in the statement. The statement should also indicate the total number of Appeals/ Cross Objections pending for the reasons mentioned below:-

(1) Blocked and pending for High Court’s decision;
(2) Pending for Supreme Court’s decision
(3) Pending for disposal of quantum appeal by CIT in case of penalty appeals;
(4) Pending to bring legal heirs on records;
(5) Remanded to CIT/ITO;
(6) Pending for valuation;
(7) Pending for settlement;
(8) Pending for other reasons.

As per instruction issued **vide** U.O. No.F-29-Jd(AT)/73 dated 12-11-73 under the direction of the President, cases coming under categories (1) and (2) above, are to be scrutinized and reviewed periodically to find out whether they still need to be blocked.

(f) Details to be furnished on completion of tour of the Benches or individual Members:
The Assistant Registrar is to furnish regularly, on completion of the tour, its information in the Proforma as at **APPENDIX XXXIII(a)** whenever a Bench of the Income Tax Appellate Tribunal comes on tour to his Bench/Benches. Similarly information is to be furnished whenever any single Member goes on tour to another Bench.

96. The following cases are not to be accounted for in the disposal as they are not included in the institution [U.O.No.29-Jd(AT/72, dated 3-8-1972):

(1) Stay applications.
(2) Miscellaneous applications.
(3) Orders under sub-section (2) of section 254 and corresponding sections of other Acts.
(4) Dissenting orders.
(5) Remand orders.
In order to show the output of individual Members, the President has decided that the disposal of the type of cases mentioned above may be shown in a separate statement quite distinct from the statements of Benchwise disposals, etc., which are sent to the Head Office and to be forwarded to the Ministry of Law & Justice. In the weekly reports, the above types of cases are to be shown under the column “No. of cases posted and heard”.

It is clarified that credit is to be given for disposal of restored appeals, appeals dismissed in limine and appeals dismissed in default. As far as restored appeals are concerned, procedure should be that as soon as the High Court order and/or other order restoring the appeals is received, the appeals should be taken back on file and an increased pendency shown for the original year in which the appeal was filed with suitable narration in the monthly statement and entries in the relevant registers.

97. Quarterly Statements

There are two such statements which are required to be submitted to the Head Office at Mumbai at the close of each quarter ending 31st March, 30th June, 30th September and 31st December of each year. They are as under:-

(a) Statement showing institutions and disposals during the quarter and pendency at the end of the quarter. This is to be sent in proforma as at APPENDIX XXXIV. On receipt of the statement from all Benches, a consolidated statement is prepared in the Head Office and sent to the Ministry of Law & Justice for their information in the Proforma as at APPENDIX XXXIV(a).

(b) Statement regarding appeals in which Stay has been granted. This statement is to be sent in proforma as at APPENDIX X. In this connection para 33 supra may also be seen.

98. Annual Statement regarding Institutions, Disposals and Pendency.

Like the monthly summary statement, a statement, in the same proforma is to be sent at the end of each calendar year furnishing the total Institution and Disposals by each Bench and pendency at the close of the year. On receipt of the information by the Head Office, it is consolidated in proforma as at APPENDIX XXXV. The information is compiled at the Head Office, Benchwise and Statewise, and sent to the Ministry of Law & Justice for information.

99. Periodical statements meant for the Head Office, if sent late, result in the late submission of these statement to the Ministry. The Assistant Registrar should, therefore, send such statements at such a time so that they must reach the Head Office on the due dates.
In short, the following statements are required to be sent to the Head Office with a copy to the Zonal Office so as to reach there before the dates shown against each:

<table>
<thead>
<tr>
<th>SL.NO</th>
<th>PARTICULARS OF THE STATEMENT</th>
<th>DUE DATE OF SUBMISSION</th>
<th>APPENDIX NO.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Weekly Statements of work done by the Bench regarding cases fixed, adjourned and heard for the weeks ending 7\textsuperscript{th}, 14\textsuperscript{th}, 21\textsuperscript{st} and last day of the month.</td>
<td>10\textsuperscript{th}, 17\textsuperscript{th}, 24\textsuperscript{th} of the same month and 3\textsuperscript{rd} of the next month, respectively.</td>
<td>XIX</td>
</tr>
<tr>
<td>2.</td>
<td>Weekly Statements showing the publications of Tribunal Orders forwarding of copies of Tribunal Order earmarked for Publication by Members of Tribunal</td>
<td>XX(d)</td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td>Fortnightly statement of registration numbers allotted to Appeals. Applications, etc., received during the Fortnight ending 14\textsuperscript{th} and last day of the month.</td>
<td>20\textsuperscript{th} of the month and 5\textsuperscript{th} of the following month.</td>
<td>VI</td>
</tr>
<tr>
<td>4.</td>
<td>Monthly statement showing the number of Appeals fixed before the Bench and the date up to which cases filed have been fixed.</td>
<td>3\textsuperscript{rd} week of the month preceding the month to which the relates statement.</td>
<td>XII(b)</td>
</tr>
<tr>
<td>5.</td>
<td>Monthly statement showing the Institution, Disposal and Pendency of 3\textsuperscript{rd} Member cases for the month (Part-I) and statement showing the details of Pending 3\textsuperscript{rd} Member Cases (Part II)</td>
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<td>XII(c)(i) XII(c)(ii)</td>
</tr>
<tr>
<td>6.</td>
<td>Monthly statement showing the Institution, Disposal and Pendency of Special Bench cases for the month.</td>
<td>-do-</td>
<td>XII(d)</td>
</tr>
<tr>
<td>7.</td>
<td>Monthly report regarding working of the Benches</td>
<td>-do-</td>
<td>XII(e)</td>
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<tr>
<td>8.</td>
<td>Statement of cases which were closed but in which judgments were not delivered within a period of one month.</td>
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<td>XXV</td>
</tr>
</tbody>
</table>
9. Monthly statement showing the number of Misc. applications filed, Disposed of and Pending at the close of the month.

10. Monthly statements showing the Member-wise disposal and pendency etc., for the month:-
   
i Statement showing the number of orders disposed of and number of working days of each Member of the Bench(es) during the month.
   
   \(-do-\) XXX

   \(\text{a)}\) Statement showing the disposal and pendency of Appeals and Applications with the Members of Benches for the month.

   \(-do-\) XXIX

11. Monthly statements showing the Member-wise disposal and pendency etc., for the month.

   \(i\) Statement showing the Institutions, Disposals and Pendency of Appeals, Cross Objections and High Court Orders during the month.

   \(-do-\) XXIV
<table>
<thead>
<tr>
<th></th>
<th>Statement showing the total number of Appeals under various Acts and Cross Objections received during the month and series of numbers allotted to them.</th>
<th>-do-</th>
<th>VI</th>
</tr>
</thead>
<tbody>
<tr>
<td>iii</td>
<td>Statement showing the Casual Leave, Earned Leave, Tour etc., of the Members of the Bench concerned and statement of Holidays during the month.</td>
<td>-do-</td>
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<td>iv</td>
<td>Statement showing the cases heard and disposed of by Single Member Bench for each Member separately during the month.</td>
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<tr>
<td>v.</td>
<td>Statement showing the Institutions, Disposals and Pendency of S.M.Cases during the month.</td>
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<td>XXVI(a)</td>
</tr>
<tr>
<td>vi</td>
<td>Statement showing the Institution, Disposal and Pendency of Appeals, etc. for the month.</td>
<td>-do-</td>
<td>XXVI(b)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>vii</td>
<td>Year-wise break-up of cases shown as pending showing the monthly statement of Institutions, Disposals and Pendency.</td>
<td>-do-</td>
<td>XXXII</td>
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<tr>
<td>viii</td>
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<td>-do-</td>
<td>XXVII</td>
</tr>
<tr>
<td>ix</td>
<td>Statement showing Miscellaneous Applications filed/disposed of during the month (Part-I) and Statement showing the Misc. Applications disposed of during the month.</td>
<td>-do-</td>
<td>XXIX((c))</td>
</tr>
</tbody>
</table>

1. Quarterly Statement showing the Stay Orders in operation for the Quarters ending 31st March, 30th June, 30th September and 31st December. 15th of the month following the end of the respective Quarter.  

2. Yearly Statement showing the number of appeals in which stay was granted by the Tribunal during the year, number of appeals disposed of during the year and number of appeals pending at the close of the year. 15th of April of every year.  

3. Yearly statement showing the number of Appeals/Applications disposed of during the year and their break up, result-wise. -do- X(d)
CHAPTER XVII

HIGH COURT JUDGEMENTS

100. (i) All High Courts send their judgements to the Assistant Registrar of the concerned Bench of the Income Tax Appellate Tribunal. On receipt thereof particulars of these judgements are entered in the Register as at APPENDIX XXXVI, High Court-wise in accordance with the date of receipt.

(ii) Judgements pertaining to outlying Benches, if received by the Head Office, are sent to the Assistant Registrar concerned. On receipt thereof his office has to enter the judgement in the register maintained in his office.

(iii) These Judgements with the relevant documents duly flagged are submitted to the Bench concerned for passing consequential order in conformity with the decision taken by the High Court. In case the High court has altered or modified the Tribunal’s decision, an order under section 260 of Income-tax Act, 1961 and corresponding section of other Acts as in APPENDIX XXXVII is to be passed after fixing the cases for hearing.

(iv) Such orders are issued in the manner and to the parties and authorities as in the order passed under section 254 or under corresponding sections of the allied Acts.

(v) In case the order under sections 256(2) and 258 of Income-tax Act and under corresponding sections of the other Acts, rejecting the application, is received from the High Court, no action is to be taken. It is filed after perusal of the Bench and entering in the Register. In case High Court directs to state the case under section 256(2) and/or 258, procedure, for drawing the statement etc. as laid down in relevant Chapter is to be followed.

(vi) Where a judgement delivered by any High Court pursuant to an appeal filed under section 260A is received, the same is to be filed in the relevant file and nothing else remains to be done as the effect thereto is to be given by the Assessing Officer, as provided in section 260 (1A) of the Act.
CHAPTER XVIII

MISCELLANEOUS

101. Writ Petition.

(a) As soon as the High Court’s notice fixing the date of hearing of the Writ Petition under Article 226 and/or 227 of the Constitution of India filed by the assessee is received, it is to be put up to the President and/or Members concerned for perusal. A general procedure is that a reference is to be made to the Commissioner of Income-tax in accordance with Central Board of Revenue (Now Central Board of Direct Taxes) circular given at APPENDIX XXXVIII, in case he is one of the Respondents, requesting him by a letter as at APPENDIX XXXIX to direct the standing counsel of the Income-tax Department to appear before the High Court on the date of hearing on behalf of the Tribunal or Members of the Tribunal. However, action in such matters is to be taken as per specific orders of the President or the Members, as the case may be.

(b) In case the reference is made to the Commissioner of Income-tax as laid down in the preceding paragraph, the Tribunal records are made available to the Counsel of the Department, if required by him, and the Registrar or Assistant Registrar, as the case may be, is to file Vakalatnama and/or Affidavit, if required by the Standing Counsel.

(c) In case the Department has filed the Writ Petition in the High Court and has impleaded Tribunal as Respondent, Tribunal has to engage its own counsel for appearance in the High Court on behalf of the Tribunal on the date of hearing. In such cases, reference is generally made to the counsel of the assessee. In such cases, Tribunal is required to pay the fee of the counsel engaged. Prior approval of the President or the Member is to be taken before the action prescribed is taken.

102. Appearance before the High Court if Tribunal is impleaded as one of the Respondents in any application:

Same procedure is to be adopted as laid down in the foregoing paragraph and a letter as at APPENDIX XXXIX is sent to the Commissioner of Income-tax.

103. Supply of certified copy of documents on the file of the Tribunal:

(i) Copies of the documents on the appellate record of the Tribunal are supplied, on an application bearing a Court Fee Stamp of Rs. two vide last clause of Article 1(a), Schedule II of the Court Fee Act, 1870. This application should invariably indicate clearly whether the document is required for the Applicant’s personal use or for submitting before any Court.

(ii) On receipt of such application, it should be first diarised like any other miscellaneous receipt and the receipt number and initial of the diarist is put up in form as at APPENDIX XL. The diarist then passes on such application to the clerk concerned to whom this application is marked by the Head Clerk/Assistant Superintendent, on receipt from Assistant Registrar concerned.
(ii-a) Only an assessee or his authorized representative is authorized to apply for certified copy of the documents on record of the Tribunal. However, in case of orders which are certified by the Bench to be ‘Fit for Publication’, any one can apply for a certified copy of such order. It is not felt desirable to exhaustively clarify as to in respect of what papers, certified copies can be issued and in what cases it cannot be issued. Such applications for issue of certified copy of the document should be placed before the Bench and its order should be obtained.

(iii) The dealing clerk enters the application in the Register maintained for the purpose as at APPENDIX XL (a) and informs the Applicant about the charges payable in case the copy is to be supplied to him. In case he is not the proper man legally entitled to, under the rules and/or provision of the Act, he is asked to produce or file a letter of authority or no objection certificate form the assessee Appellant/Applicant or Respondent. Having been fully satisfied, the Applicant is informed of the charges as estimated plus incidental postal and other charges, if necessary in a letter as at APPENDIX XLIII. The charges for one copy, according to Rule 49 of the Income Tax (Appellate Tribunal), Rules, 1963 are as under:

For a full page or part thereof, irrespective of whether the copy is typed or xeroxed ........... Rs.10

(iv) Where a party applies for immediate delivery of a copy of evidence taken down by a Senior Private Secretary/Pravate Secretary, the fee chargeable shall be 2 ½ times of those prescribed in sub-para (iii) above; in such cases, 50 % of the fees prescribed by sub-rule (1) of Rule 49 of the Tribunal Rules read with sub-para (iii) above shall be paid to the Senior Private Secretary/Pravate Secretary.

(v) The scale of fees to be charged for the supply of copy urgently shall be twice those prescribed by sub-rule (1) of Rule 49 of the Tribunal Rules.

(vi) The copy is made out on the receipt of the copying charges and supplied to the Applicant after getting it compared with the original document and after its the attestation as “True Copy” by the Assistant Registrar. Receipt is also obtained from the Applicant in case it is delivered in person and the amount received is credited in the Bank.

(vii) (a) Certified copy of any order of the Tribunal which is not for private use, a Court Fee Stamp of Rs.05.00 is pasted at the top of the copy supplied to the Applicant vide article 6 of Schedule 1 of the Court Fees Act, 1870. The Court Fee is to be charged as provided in the Indian Stamp Act of the respective States.

(b) Certified copy of any other document on the record of the Tribunal, which is not for private use, Court Fee Stamp of Rs.02.00 for every three hundred and sixty words or fraction of 360 words is/are pasted thereon vide Article 9 of Schedule 1 of the Court Fees Act, 1870. Such Court fee Stamp affixed on the certified copies should be punched with a square punch before the certified copies are issued to the Applicant.
In case certified copy is required by any of the Income-tax authorities, it is supplied free of charge. The application should bear a Court fee stamp of Rs.02.00. In case the copy is required for filing in some other Court, court fee stamps as laid down in sub-para (vii)(a) and (b) above are required to be pasted on the copy before issue. The Applicant Officer is required to supply the court fee stamps as required. In this connection, it may be noted that Rule 49 of the Income Tax (Appellate Tribunal) Rules, 1963 does not provide for any reduction in copying charges for the second or any subsequent copies. Therefore, rate of copying charges for each copy shall be the same irrespective of any number of copies applied for [vide U.O. No.38-Jd(AT)/72, dated 27-7-1972].

104. Application for inspection of documents or record of the Tribunal:

(1) Application for inspection of documents or record is put up to the Assistant Registrar for initials and date after receipt from the Applicant. The Assistant Registrar after initials, sends it to the Assistant Superintendent/Head Clerk in-charge. It is marked to the dealing clerk by the Assistant Superintendent/Head Clerk. It is diarised and date of receipt as at APPENDIX XL is also put on it. The dealing clerk submits the application with the relevant file to the Assistant Registrar for orders.

(2) Fees for inspection of records;

(a) Fees for inspecting records and registers of the Tribunal shall be charged as follows as required by Rule 50 of the Tribunal Rules:

(i) For the first hour or part thereof Rs.20.00
(ii) For every additional hour or part thereof Rs.10.00

(b) Fees for inspection shall be recovered in advance in cash.

(c) No fees shall be charged for inspecting records of a pending appeal or application by a party thereto.

105. Refund of fee paid:

The amount of Tribunal fees paid at the time of filing an appeal cannot be refunded, except under the following circumstances:-

(i) The fee paid for an appeal where it is not required to be paid.
(ii) Where the assessee has paid the requisite fee with the intention of filing an Appeal/Application to the Tribunal but ultimately did not do so.
(iii) Where the assessee has made payment of fee twice, fee paid in excess is refundable.

106. Such application is received by the receipt clerk who sends it to the Assistant Registrar concerned for initials and date. The Assistant Registrar passes on to the Assistant Superintendent/Head Clerk who marks the name of the dealing clerk and hands it over to the diarist. The diarist, after diarising and filling up the rubber stamp as at APPENDIX XL, passes on the application to the dealing clerk and takes his signature as a token of receipt.
107. The dealing clerk examines the case and submits it for order of the Registrar/Deputy Registrar/Assistant Registrar or the Bench as the case may be, after entering it in the Register as at APPENDIX XLI.

108. *(a)* Order to refund the fee is invariably obtained from the Bench concerned in respect of cases of categories covered by items *(i)* and *(ii)* of Para 105 above.

*(b)* In case of category *(iii)* of Para 105 above, if the amount is paid in any of the Tribunal’s office in cash, refund order is required to be obtained from the Bench after verification of the fact that the requisite fee has been paid twice.

It has been clarified by the Head Office vide their U.O. No.F.3-Ad(AT)/OM/1985 dated the 4th November, 1985 that the provision under paragraph 105 *(iii)* is equally applicable to cases wherein the Tribunal fee has been paid/deposited in excess of the amount actually required to be paid under the relevant Act. The refund of the excess amount so paid/deposited may be allowed under the said provision after verifying the position of the actual amount of Tribunal fee with reference to the dates shown in relevant column of the appeal form as may be available from the appeal records and after obtaining the order of the Bench.

*(c) (i)* In case refund is directed, it is communicated to the AO and the assessee in Memo as at APPENDIX XLI *(a)* with suitable adjustments here and there as required according to the particulars of the case.

*(ii)* In case, refund is not admissible and the request therefore is not acceded to, it is communicated to the Applicant in the letter as at APPENDIX XLI *(b)*.

109. In cases of the categories *(ii)* and *(iii)* of Para 105 above, if the fee is paid after obtaining challan form the ITO concerned, the applicant is required to furnish the challan and the particulars of the order against which he intended to file appeal and for which the fee had been paid. The applicant, under intimation to the AO concerned, is informed, after careful verification of office records, that no appeal for which fee was paid, has been filed during a period of three months from the date of the order intended to be appealed against. The Assistant Registrar of the Benches on his satisfaction that no appeal/ application has been filed by the assessee, is to inform the Applicant under intimation to the AO concerned in the letter as at APPENDIX XLI *(c)* and conveying through the required certificate of not filing the appeal. Challan should also be returned therewith.

110. Where the Bench has directed the refund of the fee of categories *(i)* of paragraph 105, entry in the refund register should be made. On receipt of the intimation from the AO that necessary refund of the fees has been granted to the assessee, the number and date of such communication are entered in the refund register. Challan should be cancelled by putting rubber stamp of “FEE REFUNDED OR REFUND MEMO ISSUED”.
111. If any appeal/application has been adjourned and is to be kept pending decision of the Supreme Court/High Court or for disposal of some other connected matters by the Tribunal or Income-tax authorities, such cases are entered in the register as at **APPENDIX XLII**. They are to be reviewed periodically and, if necessary, enquiry may also be made periodically about the latest position of the case for which the appeal/application has been kept blocked. In case any period is laid down by the Bench on expiry of that period, the case is put up before the Bench for order for keeping the case further blocked or for fixing it for hearing.

On information of the disposal of the case by the Supreme Court or High Court, etc., for which the appeal/application was kept blocked the appeal/application is put up for order of the Bench. Some cases are kept pending.

   (1) For settlement between the parties;

   (2) Till disposal of quantum appeals by the CIT(A) in respect of penalty appeals;

   (3) For bringing the legal heirs on record.

   (4) Till valuation reports are received in cases where reference to valuer’s have been made.

In all such cases, follow up action and/or review may be taken up periodically and regularly. In case of inordinate delay on the part of any party, the case may be put up before the Bench for order particularly in types of cases (1) and (2) above as to whether such cases may be refixed for hearing or not.

112. Weeding out.

The records and register of the Income Tax Appellate Tribunal specified in column 1 of the following table may be destroyed at the end of the period specified in the corresponding entry in column 2 in accordance with the Rules of the Income Tax Appellate Tribunal (Destruction of Records) Rules 1946 **:

**TABLE**

<table>
<thead>
<tr>
<th>Records or registers</th>
<th>Period</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
</tr>
<tr>
<td><strong>I. APPEAL RECORDS:</strong></td>
<td></td>
</tr>
<tr>
<td>(A) Where reference application has been filed and case stated</td>
<td>6 years from the date of the Tribunal’s final order in the appeal passed in conformity with the judgement of the High Court, or the Supreme Court, as the case may be.</td>
</tr>
<tr>
<td>(B) Where reference application has been filed but case not stated</td>
<td>6 years from the date of the Tribunal’s order/High Court order rejecting the application.</td>
</tr>
</tbody>
</table>
(1) Where no reference application has been filed
(2) 6 years from the date of the Tribunal’s order disposing of the appeal.

(D) Acquisition appeals
(2) 6 years from the date of order of the Tribunal or High Court, as the case may be.

II. REFERENCE APPLICATION RECORDS:-

(A) Where case stated
(2) 6 years from the date of the Tribunal’s final order in the connected appeals

(B) Where case not stated
(2) 6 years from the date of the Tribunal’s order/High Court order rejecting the application.

III. OTHER RECORDS:-

(Excluding register of appeals and register of reference application which shall be retained permanently).
(2) 3 years from the date of the last entry.


113. Instructions to despatcher:

(i) Copies of grounds of appeal, notices of hearing and orders meant for the assessee are to be sent by registered post A.D. or by courier. Adjournment notices with date of hearing should also be issued by Registered A.D. Post or by courier. Adjourned sine die notices may be issued by ordinary post.

(ii) He is to indicate in the last column of the order sheet that notices or other communications are issued. He is to put his initials along with date of issue.

(iii) Address given in the communication should be written on the envelope. This address is to be verified by the Assistant Superintendent/Head Clerk who checks up the communications before issue.
**114. General**

Examples of ‘Final Order’ - The following are examples of final order passed by the Income Tax Appellate Tribunal:

1. An order in an appeal under section 254: If the Tribunal calls for a report from Appellate Assistant Commissioner or the Assessing Officer, the order passed after receipt of the report will be the final order.

2. Where there has been a reference to the High Court and the Tribunal passes an order in the appeal under section 260 on receipt of the judgement of the High Court or the Supreme Court (in case there was an appeal thereto from the judgement of the High court), that would be the final order. If, however, the High Court affirms the Tribunal’s decision, remarks such as ‘No action’ or ‘seen, file’ etc., should be recorded. Such an order should be held to be the final order in the appeal.

3. An order on an application refusing to state a case.

4. An order on an appeal to the effect that the Tribunal has seen the High Court’s order dismissing an application under section 256(2) of the Income-tax Act and corresponding section of the other Acts.

**115. Order sheet** should be properly maintained in such a manner which may reveal, at a glance, the latest position of the case.

**116. Physical checking**

At least once in a year preferably at the end of each calendar year, a physical check of the pending appeals and applications should be conducted and the figures, so found should reconcile with the figures contained in the statement of the pendency as on 1st January. If there is any discrepancy, the same should be rectified and accounted for. Variations in the figures, if any, should be properly explained and the final figures as shown in the statements should be those as found after physical check and arrived at after reverification. Before any adjustment on account of physical verification is carried out by the Assistant Registrar in the monthly statements, necessary approval of the Registrar should be obtained.

**117. Information/circulars/order of general nature and of interest to all** should be displayed on the notice board of the Appellate Tribunal from time to time. The Assistant Registrars of the Benches concerned should also display on the notice board suggestions for the guidance of assesses and their representatives with regard to appeals and reference applications, etc., as contained in APPENDIX XLIV.
APPENDIX I

INCOME TAX APPELLATE TRIBUNAL, MUMBAI

STANDING ORDER UNDER INCOME TAX (APPELLATE TRIBUNAL) RULES, 1963

In pursuance of sub-rule (1) of rule 4 of the Income-tax (Appellate Tribunal) Rules, 1963, and in supersession of Standing Order No. 1 of 1987, dated the 17th July, 1987, as amended from time to time till date, it is hereby directed that subject to any special order, all appeals and applications from the Districts, States and Union Territories specified in Column 3 shall, with effect from 1st October, 1997, be heard and determined by the Benches specified in Column 2 of the Table below:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Name &amp; Number of Bench(es)</th>
<th>Districts/States/Union Territories</th>
</tr>
</thead>
</table>
- Bhind, Datia, Guna, Gwalior, Morena and Shivpuri Districts of Madhya Pradesh. |
| 2.    | Ahmedabad Benches (4)      | - Gujarat (excluding the Districts of Amreli, Jamnagar, Junagarh, Kachchh, Rajkot and Surendernagar).  
- Union Territory of Dadra and Nagar Haveli.  
- Territory of Daman of the Union Territory of Daman & Diu. |
| 3.    | Allahabad Bench (1)        | - Uttar Pradesh (excluding the districts of Agra, Aligarh, Bahraich, Barabanki, Basti, Badaun, Bareilly, Bijnor, Bulandshahr, Etah, Etawah, Faizabad, Farrukhabad, Firozabad, Gautam Budh Nagar, Ghaziabad, Gonda, Hardoi, Jalaun, Jhansi, Jyotiba Rao Phule Nagar, Kanpur (Rural), Kanpur (Urban), Lalitpur, Lucknow, Lakhimpur Kheri, Mahamayanagar, Mainpuri, Mathura, Meerut, Moradabad, Muzaffar Nagar, Pilibhit, Raibareilly, Rampur, Saharanpur, Seetapur, Shahjahanpur and Unnao).  
- Utranchal (excluding the Districts of Almora, Chamoli, Dehradun, Haridwar, Nainital, Pauri Garhwal, Pithoragarh, Tehri Garhwal, Udham Singh Nagar and Uttarkanshi). |
| 4.    | Amritsar Bench (1)         | - Districts of Amritsar, Bhatinda, Faridkot, Mansa, Muktsar, Moga, Firozpur, Gurdaspur, Hoshiarpur, Jalandhar, Nawasahahr and Kapurthala of Punjab.  
| 5.    | Bangalore Benches (3)      | - State of Karnataka (excluding the Districts of Belgaum and Karwar Taluka of Uttar Kannada District). |
| 6.**  | Bilaspur Bench (1)         | - |
7. Chandigarh Benches (2) - Punjab (excluding the Districts of Amritsar, Bhatinda, Faridkot, Firozpur, Gurdaspur, Hoshiarpur, Jalandhar and Kapurthala).
   - Haryana (excluding the Districts of Bhiwani, Faridabad, Gurgaon, Hissar, Jhajjar, Karnal, Mohindergarh, Panipat, Rewari, Rohtak and Sonepat).
   - Himachal Pradesh.
   - Union Territory of Chandigarh.

8. Chennai Benches (4) - Tamil Nadu.
   - Union Territory of Pondicherry excluding Mahe.

9. Cochin Bench (1) - Kerala.
   - Union Territories of Lakshadweep, Minicoy and Amindivi Islands.
   - Mahe of the Union Territory of Pondicherry.

10. Cuttack Bench (1) - Orissa.

11. Delhi Benches (9) - National Capital of Territory of Delhi.
    - Districts of Bhiwani, Faridabad, Gurgaon, Hissar, Jhajjar, Karnal, Mohindergarh, Panipat, Rewari, Rohtak and Sonepat of Haryana.
    - Districts of Badaun, Bijnor, Bulandshahr, Gautam Budh Nagar, Ghaziabad, Jyotiba Rao Phule Nagar, Meerut, Moradabad, Muzaffar Nagar, Rampur and Saharanpur of Uttar Pradesh.

12. Guwahati Bench (1) - Arunachal Pradesh.
    - Assam.
    - Manipur.
    - Meghalaya.
    - Mizoram.
    - Nagaland.
    - Tripura.

13. Hyderabad Benches (2) - Andhra Pradesh (excluding the Districts of East Godavari, West Godavari, Guntur, Krishna, Srikakulam, Vishakhapatnam and Vizianagaram).

14. Indore Bench (1) - Districts of Bhopal, Dewas, Dhar, Indore, Jhabua, Khandwa, Khargone, Mandsaur, Raisen, Ratlam, Sehore, Shajapur, Ujjain and Vidisha of Madhya Pradesh and Rajgarh of Chhattisgarh.
<table>
<thead>
<tr>
<th>Bench Number</th>
<th>Benches/Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>15.</td>
<td>Jabalpur Bench (1) - Madhya Pradesh (excluding the districts of Bhind, Bhopal, Datia, Dewas, Dhar, Guna, Gwalior, Indore, Jabua, Khandwa, Khargon, Mandsaur, Morena, Raisen, Ratlam, Sehore, Shajapur, Shivpuri, Ujjain and Vidisha). - Chhattisgarh (excluding the districts of Bastar, Durg, Raigarh, Rajnandgaon and Raipur).</td>
</tr>
<tr>
<td>18.</td>
<td>Kolkata Benches (5) - West Bengal. - Sikkim - Union Territory of Andaman and Nicobar Islands.</td>
</tr>
<tr>
<td>19.</td>
<td>Lucknow Benches (2) - The Districts of Barabanki, Bareilly, Basti, Bahraich, Faizabad, Gonda, Hardoi, Kanpur (Rural), Kanpur (Urban), Lucknow, Lakhimpur Kheri, Pilibhit, Raibareilly, Shahjahanpur, Seetapur, Unnao.</td>
</tr>
<tr>
<td>20.</td>
<td>Mumbai Benches (12) - Mumbai City, Mumbai Suburban and Thane Districts of Maharashtra.</td>
</tr>
<tr>
<td>22.</td>
<td>Panaji Bench (1) - State of Goa. - Districts of Belgaum and Karwar Taluka of the Uttar Kannada Districts of Karnataka State.</td>
</tr>
<tr>
<td>23.</td>
<td>Patna Bench (1) - Bihar and Jharkhand.</td>
</tr>
<tr>
<td>24.</td>
<td>Pune Benches (2) - Maharashtra (excluding the Districts of Akola, Amravati, Bhandara, Buldhana, Chandrapur, Gadchiroli, Mumbai City, Mumbai Suburban, Nagpur, Thane, Wardha and Yeotmal).</td>
</tr>
<tr>
<td>25.</td>
<td>Rajkot Bench (1) - Districts of Amreli, Jamnagar, Junagar, Kachchh, Rajkot and Surendernagar of Gujarat. - Territory of Diu of the Union Territory of Daman &amp; Diu.</td>
</tr>
</tbody>
</table>
26. **Ranchi Bench (1) -

27. Vishakhapatnam Bench (1) - Districts of East Godavari, West Godavari, Guntur, Krishna, Srikakulam, Vishakhapatnam and Vizianagaram of Andhra Pradesh.

2. All pending appeals and applications, except those in which orders have been reserved after hearing, will be governed by the above order. Appeals and applications already fixed for hearing will be heard by the Bench before which they are so fixed.

3. It is further directed that the reference applications, arising out of the orders passed by the Bench wherefrom the jurisdiction is transferred, shall be heard and decided by the Bench to which the jurisdiction now stands transferred.

4. The ordinary jurisdiction of the Bench will be determined not by the place of business or residence of the assessee but by the location of the office of the Assessing Officer.

5. All appeals and applications pertaining to the Rajkot, Panaji, Vishakhapatnam, Agra and Jodhpur Benches shall, however, be received at the Ahmedabad, Pune, Hyderabad, Delhi and Jaipur Benches respectively till the above said newly created Benches become functional. All such appeals and applications shall be separately registered/entered in the relevant registers, meant for these newly created Benches, and shall be handed over to the concerned Bench(es) as and when the said Bench(es) become(s) functional.

Sd/-
President
Income Tax Appellate Tribunal
New Delhi


**‘*’ – Jurisdiction yet to be notified.**
APPENDIX II

MEMO CONTAINING PARTICULARS OF APPEALS/APPLICATIONS RECEIVED BUT TO BE SENT TO THE ASSISTANT REGISTRAR HAVING JURISDICTION OVER THE APPEALS/APPLICATIONS

REGISTERED PARCEL

INCOME TAX APPELLATE TRIBUNAL, .................. BENCHES (ES)........

The following appeals/applications/cross-objections received here but falling under the jurisdiction of ................................. Bench (es) is/are sent to the Deputy Registrar/Assistant Registrar, ................................. Bench (es) for further necessary action:

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of the appellant</th>
<th>Date of filing</th>
<th>Name of the Bench having jurisdiction over the appeal/application and cross-objection</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>2.</td>
<td>3.</td>
<td>4.</td>
<td>5.</td>
</tr>
</tbody>
</table>

Dy./Assistant Registrar

The Deputy/Assistant Registrar, ITAT, ..........................................................Bench(es)

U.O.No.F..........................................................Dated..........................................................

Copy forwarded for information ..........................................................

Correspondence in respect of the above Appeals/Applications/Cross Objections may be made with the Deputy/Assistant Registrar,

..........................................................

Bench(es)..........................................., if and when required.

Deputy/Assistant Registrar

APPENDIX III

KACHHA APPEALS/ APPLICATIONS REGISTER

Date.........................

<table>
<thead>
<tr>
<th>Sl.</th>
<th>Appellant</th>
<th>Respondent</th>
<th>Act</th>
<th>Section</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>2.</td>
<td>3.</td>
<td>4.</td>
<td>5.</td>
<td>6.</td>
</tr>
</tbody>
</table>
Form of Appeal to the Appellate Tribunal

In the Income Tax Appellate Tribunal .................................................................
*Appeal No........................................ of ................................................20.............20
..............................................................................Versus...........................................

(Appellant) (Respondent)

1. The State in which the assessment was made :

2. Section under which the order appealed against was passed :

3. ⬤ Assessment year in connection with which the appeals is preferred.

3A. Total income declared by the assessee for the assessment year referred to in item 3.

3B. Total income as computed by the Assessing Officer for the assessment year referred to in item 3.

4. ** The Assessing Officer passing the original order :

5. **Section of the Income-tax Act, 1961, under which the Assessing Officer passed the order :

6. ** The Deputy Commissioner (Appeals) in respect of order passed before the 1st October, 1998/ Commissioner (Appeals) passing the order under section 154/250/271/271A/272A

7. **The Deputy Commissioner or the Deputy Director in respect of the order passed before the 1st October, 1998 or the Joint. Commissioner or the Joint Director passing the order under section 154/272A/274(2).
8. **The Chief Commissioner or Director General or Director or Commissioner passing the order under Section 154(2)250/263/271/271A/272A.**

9. Date of communication of the order appealed against:

10. Address to which notices may be sent to the Appellant:

11. Address to which notices may be sent to the Respondent:

12. Date on which the return of income, if any, for the assessment year referred to in item 3 was filed:

13. Date on which the assessee was served with a notice, if any, calling upon him to file the return for the assessment year referred to in item 3:

14. Relief claimed in appeal:

**GROUND OF APPEAL**

1.  
2.  
3.  
4.  
   etc.

………………………….  ………………………

Signed  Signed
(Authorised representative, if any)  (Appellant)

**VERIFICATION**

I ………….., the appellant, do hereby declare that what is stated above is true to the best of my information and belief.

Verified today the ………………. day of …………….. 20 …………..

………………………….

Signed
Notes:
1. The memorandum of appeal must be in triplicate and should be accompanied by two copies (at least one of which should be a certified copy) of the order appealed against and two copies of the relevant order of the Assessing Officer.

2. The memorandum of appeal in the case of an appeal by an assessee under section 253(1) of the Act must be accompanied by the requisite amount of appeal fee.
   For the purpose of this note, the assessment proceedings shall be deemed to have been imitated on the date referred to in item 12 or item 13, whichever is earlier. It is suggested that the fee should be credited in a branch of the authorized bank or a branch of the State Bank of India or a branch of the Reserve Bank of India after obtaining a challan from the Assessing Officer and the triplicate challan sent to the Appellate Tribunal with the memorandum of appeal. The Appellate Tribunal will not accept cheques, drafts, hundies or other negotiable instruments.

3. The memorandum of appeal should be written in English or, if the appeal is filed in a Bench located in any such State as if for the time being notified by the President of the Appellate Tribunal for the purposes of Rule 5A of the Income Tax (Appellate Tribunal) Rules, 1963 then, at the option of the appellant, in Hindi, and should be set forth, concisely and under distinct heads, the grounds of appeal without any argument or narrative and such grounds should be numbered consecutively.

4. * The Number and year of appeal will be filled in, in the office of the Appellate Tribunal.

5. @This column is not to be filled in where the appeal relates to any tax deducted under section 195(1).

6. **Delete the inapplicable columns.

7. +if the space, provided is found insufficient, separate enclosures may be used for the purpose.
APPENDIX IVA-2

FORM NO.36A

[See rule 47(2)]

Form of memorandum of cross-objection to the Appellate Tribunal

IN THE INCOME-TAX APPELLATE TRIBUNAL ..............................................
*Cross Objection No………………………………………of 20…………
**In Appeal No………………………………………of 20…………
……………………………………………………Versus ..............................................

(Appellant)  (Respondent)

1. **Appeal No. allotted by the Tribunal to : which Memorandum of cross-objections relates.

2. The State in which the assessment was made. :

3. Section under which the order appealed against was passed :

4. Assessment year in connection with which the memorandum of cross-objection is preferred. :

5. Date of receipt of notice of appeal filed by the appellant to the Tribunal. :

6. Address to which notices may be sent to the respondent (cross-objector) :

7. Address to which notices may be sent to the appellant. :

8. @ Relief claimed in the memorandum of : Cross-objections as per grounds of cross objection.

@ GROUNDS OF CROSS-OBJECTIONS

1. 2. 3. 4. etc.

Signed
(Authorised representative, if any)

Signed
(Respondent)
VERIFICATION

I, ………………………………….., the respondent, do hereby declare that what is stated above is true to the best of my information and belief.

Verified today the ……………………… day of ……………20 ……….

………………

Signed

Notes:
1. The memorandum of cross-objective must be in triplicate.

2. The Memorandum of cross-objections should be written in English or, if the memorandum is filed in a Bench located in any such State as is for the time being notified by the President of Appellate Tribunal for the purposes of rule 5A of the Income Tax (Appellate Tribunal) Rules, 1963, then at the option of the respondent, in Hindi, and should set forth, concisely and under distinct heads, the cross-objections without any argument or narrative and such objections should be numbered consequently.

3. *The number and year of memorandum of cross-objection will be filled up in the office of the Appellate Tribunal.

4. **The number and year of appeal as allotted by the office of the Tribunal and appearing in the notice of appeal received by the respondent is to be filled up in here by the respondent.

5. @If the space provided is found insufficient, separate enclosures may be used for the purpose.
APPENDIX IV-B

FORM F
[see sub-rule (1) of rule 6]

Form of appeal to the Appellate Tribunal under sub-section (1) or sub-section (2) of section 24 or sub-section (1) of section 26 of the Wealth-tax Act, 1957

IN THE INCOME TAX APPELLATE TRIBUNAL ...........................................
* APPEAL NO........................................ of .................20...........20...........
.................................................. Versus ..............................................................

(Appellant)  (Respondent)

1. The State in which the assessment was made. : 
2. Section under which the order appealed against was passed. : 
3. Assessment year in connection with which the appeal is preferred : 
4. **The Wealth-tax Officer passing the original order : 
5. **Section of the Wealth-tax Act, 1957 under which the Wealth-tax Officer passed the order. : 
6. **The Appellate Assistant Commissioner [(Commissioner (Appeals)] passing the order under section 23(5)/18(1) 2[(18A(1)/37(2)]. : 
7. **The Inspecting Assistant Commissioner passing the order under section 18(3) 4[(***)] : 
8. **The Commissioner passing the order under section 18 [(18A(1)/23/25] : 
9. Date of Communication of the order appealed against. : 
10. Address to which notices may be sent to the appellant. : 
11. Address to which notices may be sent to the respondent. : 
12. Date on which the return of net wealth, if any, for the assessment year referred to in item 3 was filed.
13. Date of which the assessee was served with a notice, if any, calling upon him to file the return of net wealth for the assessment year referred to in item 3.


GROUND OF APPEAL

1. 
2. 
3. 
4. etc.

Signed
(Authorised representative, if any)

Signed
(Respondent)

VERIFICATION

I, .........................................., the appellant, do hereby declare that what is stated above is true to the best of my information and belief.
Verified today the ......................... day of ............. 20 ........

Date .......................... Signed
Address............ Status of Appellant

Notes:
1. The Memorandum of appeal must be in triplicate and should be accompanied by two copies (at least one of which should be a certified copy) of the order appealed against and two copies of the relevant order of the Wealth-tax Officer.

The memorandum of appeal in the case of an appeal by an assessee must be accompanied by the requisite amount of appeal fee.

2. For the purpose of this Note, the assessment proceedings shall be deemed to have been initiated on the date referred to in item 12 or item 13, whichever is earlier. It is suggested that the fee should be credited in a branch of the authorized bank or a branch of the State bank of India or a branch of Reserve Bank of India after obtaining a challan from the Wealth-tax Officer and the triplicate challan sent to the Appellate Tribunal with the memorandum of appeal. The Appellate Tribunal will not accept cheques, drafts, hundies or other negotiable instruments.
3. The memorandum of appeal should be written in English or, if the appeal is filed in a Bench located in any such State as is for the time being notified by the President of the Appellate Tribunal for the purposes of Rule 5A of the Income Tax (Appellate Tribunal) Rules, 1963, then, at the option of the appellant, in Hindi, and should set forth, concisely and under distinct heads, the grounds of appeal without any argument or narrative and such grounds should be numbered consecutively.

4. *The number and year of appeal will be filled in the office of the Appellate Tribunal.

5. **Delete the inapplicable columns.

6. $If the space is found insufficient, separate enclosures may be used for the purpose.

APPENDIX IV C

FORM H
[see rule 6]

*Appeal to the Appellate Tribunal under section 23(1) or section 23(2) or section 25(1) of the Gift-tax Act, 1958.*

BEFORE THE INCOME TAX APPELLATE TRIBUNAL, ……………………………

NO…………………………………G.T. of 20……
(To be filled in by office)
………………………………………….. Versus …………………………………………………

(Appellant)      (Respondent)

1. State or Union territory in which gift-tax assessment has been made. : 

2. Gift-tax assessment year. : 

3. Gift-tax Officer who passed the original order. : 

4. Section of the Act under which the order aforesaid was passed. : 

5. * **The Appellate Assistant Commissioner of Gift-tax @ Commissioner of Gift-tax (Appeals) who passed the order on appeal under section 17 or Section 17A or section 22(5) or section 36(2).

Or

Inspecting Assistant Commissioner of Gift-tax who passed the order under section 17 (3)$

Or

Commissioner or Gift-tax who passed the order under section 17 or section 17A or section 22(5) or section 24. : 

6. Date of service of order appealed against. :
7. Address for service of notice on the appellant. : 

8. Address for service of notice on the respondent. : 

9. Date on which the return of gifts, if any, for the assessment year referred to in item 2 was filed. : 

10. Date on which the assessee was served with a notice, if any, calling upon him to file the return of gifts for the assessment year referred to in item 2. : 

11. *Relief claimed in appeal. : 

*GROUNDs OF APPEAL

1. 3. 
2. 4. 

.............................................. ..............................................
Signature of Authorised representative, if any) Signature of the appellant

VERIFICATION

I, ............................................., the appellant, do hereby declare that what is stated above is true to the best of my information and belief.

Verified today the ......................... day of ............20.......... 

..............................................
Signature of the appellant

Notes:
1. The appeal must be accompanied by: (i) two copies thereof, (ii) the original copy of order appealed against or a certified copy thereof, together with a copy of the same, and (iii) two copies of the order of the Gift-tax Officer relating thereto.

2. The memorandum of appeal in the case of an appeal by an assessee must be accompanied by the requisite amount of appeal fee.
For the purpose of this Note, the assessment proceedings shall be deemed to have been initiated on the date referred to in item 9 or item 10, whichever is earlier. The fee should be credited in a branch of the authorized bank or a branch of the State bank of India or a branch of Reserve Bank of India after obtaining a challan from the Gift-tax Officer and the triplicate challan sent to the Appellate Tribunal with the memorandum of appeal. The Appellate Tribunal will not accept cheques, drafts, hundies or other negotiable instruments.

3. The memorandum of appeal should be written in English or, if the appeal is filed in a Bench located in any such State as is for the time being notified by the President of the Appellate Tribunal for the purposes of Rule 5A of the Income Tax (Appellate Tribunal) Rules, 1963, then, at the option of the appellant, in Hindi, and should set forth, concisely and under distinct heads, the grounds of appeal without any argument or narrative and such grounds should be numbered consecutively.

4. *If the space for grounds of appeal is insufficient, they are set out in an annexure duly signed.

---

**APPENDIX V**

**ORDER SHEET**

in Appeal

No……………………….. Registrar

Appellate Tribunal

<table>
<thead>
<tr>
<th>Sl. No., of order and date</th>
<th>Brief order, mentioning Reference, if necessary</th>
<th>How complied with &amp; date of compliance</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Memo of appeal presented by hand/ received by post from Assessee/ Department On………………………..has been registered. It is in order</td>
<td></td>
</tr>
</tbody>
</table>

*APPENDIX V ORDER SHEET*
Sl. No., of order and date | Brief order, mentioning Reference, if necessary | How complied with & date of compliance
--- | --- | ---
1. | It is not in order for the reasons stated. | For Assistant Registrar
2. | Deptt./ Challan Filed- Fee-in-cash | Despatched on………
3. | A copy of memorandum of appeal be sent to the respondent | For Assistant Registrar

APPENDIX VI

In the Income Tax Appellate Tribunal, ………………… Bench(es)……………………

Sub : Statement showing the total number of Appeals under various Acts and Cross-Objections received during the fortnight ending ………………… and series of numbers allotted to them.

S.1 Details of appeals. | No. of Appeals/ Cross Objections received. | Series of Numbers allotted.
--- | --- | ---
1. | I.T.Appeals | 
2. | W.T.Appeals | 
3. | G.T. Appeals | 
4. | E.D. Appeals | 
5. | Cross-objections | 

Total : 

Asstt. Registrar
The Registrar/ Dy.Registrar, ITAT, ....................
Bench(es) .....................
U.O. No .......................... dated ......................

APPENDIX VI(a)
[I.A.T.34]
REGISTER OF APPEALS

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Appeal No.</th>
<th>Appellant’s Name* and Description</th>
<th>Respondent name* and Description</th>
<th>Asst. year or CAP</th>
<th>Section under which original order passed</th>
<th>Appeal form whose order and date or order</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
<td>7</td>
</tr>
</tbody>
</table>

State of origin
Bench to which assigned and whether Single Member case
Date of presentation
Date of appeal order
Nature of order allowed, partly allowed or dismissed
Remarks

APPENDIX VI (b)
REGISTER OF CROSS-OBJECTIONS

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>No. of application allotted to the cross-objection</th>
<th>Name and description of the cross-objector (Respondent in appeal)</th>
<th>Name and description of the Respondent (Appellant in the appeal)</th>
<th>Arising out of Appeal No.</th>
<th>State of origin and Sl.No. therein.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
</tr>
</tbody>
</table>

Bench to which assigned
Date of presentation
Date of receipt from head office
Date of order
Nature of order dismissed or allowed or partly allowed
Remarks

<table>
<thead>
<tr>
<th>7</th>
<th>8</th>
<th>9</th>
<th>10</th>
<th>11</th>
<th>12</th>
</tr>
</thead>
</table>
APPENDIX VII
LETTER INFORMING THE APPELLANT/APPLICANT
ABOUT THE NON-PAYMENT OF REQUISITE FEE

Appellate Tribunal
…………………………………………………
…………………………………………………
Dated : the………………………………

From
The Assistant Registrar,
Income Tax Appellate Tribunal,
………………………………………………

To,
………………………………………………
………………………………………………
………………………………………………

Sir/Madam,

Sub: Non receipt/non-payment of Tribunal fee.

I am to state that the challan for Rs……….. (in each appeal) being Tribunal fee is
not found enclosed with the papers received from you on ............

You are, therefore, requested to credit Rs.............(in each appeal) into any Bank
through challan to be obtained from the Assessing Officer concerned for this purpose (viz.,
to file the appeal to the Appellate Tribunal) and to send the receipted challan in token of
your having done so, or pay the fee in cash to this office immediately.

Please note that the Tribunal has no power to remit or reduce the Tribunal Fee
prescribed under section 253(6) of the Indian Income-tax Act. The question of limitation, if
any, will be considered by the Bench at the time of hearing the appeal.

Yours faithfully,

Assistant Registrar
APPENDIX VII (a)

No.I.T.A. /-/ Income Tax Appellate Tribunal,

Dated : the ……………..

FORM FOR COMMUNICATING DEFECTS TO APPELLANT IN AN APPEAL UNDER SECTION ……………………….…. OF THE ……………… ACT ………………………………..

I.T.A. No./Nos. /-/ …………………(Appellant) Vs.………………… (Respondent)

Appeal/appeals to the Appellate Tribunal received on ………………………………….. against the order/ orders of the CIT (Appeals)/CIT……….. in appeal No./Nos………………………………… dated the ……………….. pertaining the assessment year/ years ………………….

The appeal/appeals is/are defective as shown below :

1. 
2. 
3. 
4. 
The appellant, may, if so advised, rectify the defect/defects within Ten Days from the receipt.

(THE NOTICE IS ISSUED WITHOUT PREJUDICE TO THE QUESTION OF LIMITATION WHICH WILL BE DECIDED BY THE BENCH AT THE TIME OF HEARING THE APPEAL AND ALSO SUBJECT TO ALL JUST EXCEPTIONS THAT MAY BE TAKEN BY BENCH OR RESPONDENT AT THAT TIME).

By Order

For Assistant Registrar

To

……………………………

……………………………

……………………………
APPENDIX VII (a)(i)
FORM OF MEMO CALLING FOR INFORMATION IN PENALTY APPEALS

No. I.T.A. No. /-/- Office of the Income tax Appellate Tribunal

Dated the: ..............

MEMORANDUM
Sub: I.T.A. No./Nos. .........................

ASSESSMENT YEARS:...................

...........................................................

Vs.

...........................................................

The abovenoted appeal/ appeals has/ have been filed on ............................................
against the order (s) dated ........................................ passed by the Commissioner of Income tax (Appeals):

Shri/ Messrs .......................................................... is/ are requested to furnish the following information on or before ................................................... :-

(i) Whether any quantum appeal/appeals is/are pending before the CIT(Appeals) concerned pertaining to the year to which the penalty appeals relates.
(ii) Whether any aforesaid quantum appeal pending before the CIT (Appeals) has been disposed of. If so, the date of filing of the quantum appeal/ appeals before the Tribunal may be intimated.
(iii) What is the total income as computed by the Assessing Officer in the assessment to which the penalty appeal relates.

By Order

For Assistant Registrar

To,

..................................................

..................................................

..................................................

Memo of appeal presented on .................................................. ...... forwarded to the .................................................. Assessing Officer/ Assessee, Respondent under Rule 13/14 of the Appellate Tribunal Rules; Date of hearing will be intimated in due course.

By Order

For Assistant Registrar

The appeal will be heard by the .................................................. Bench
APPENDIX VII (b)

LETTER REQUESTING THE CIT (APPEALS)/CIT ABOUT THE DATE OF THE SERVICE OF HIS ORDER APPEALED AGAINST

No.I.T.A. No. /-/- Office of the Income tax Appellate Tribunal

…………………………………

Dated: the …………….

From:

The Assistant Registrar,

………………………………

To,

The CIT(A)/CIT

……………………………………

Sir,

Ref: Appeal to this Tribunal – I.T. Appeal No………………………………

……………………………………… Vs ………………………………………

Reference your order in I.T.A. Appeal No. …………………………………

I am directed to request you to kindly intimate this office the exact date on which your order referred to above was served on the assessee.

Yours faithfully,

Assistant Registrar

APPENDIX VII (c)

SHOW-CAUSE NOTICE IN TIME-BARRED CASES

No.I.T.A. No…………. Assessment year :…………..

The appeal/ appeals/Applications is/ are prima facie time-barred and the Appellant/Applicant is called upon to show cause as to why it should not be dismissed as time-barred or to apply for condoning the delay.

Head Clerk

Income Tax Appellate Tribunal

APPENDIX VIII

ENDORSEMENT OF THIRD COPY OF THE APPEAL TO BE SENT TO THE RESPONDENT

Memo of appeal presented on …………………………………………… forwared to the ……………………………. Assessing Officer/ Assessee concerned, under Rule 13/14 of the Appellate Tribunal Rules. Date of hearing will be intimated in due course.

By Order

For Assistant Registrar

The appeal will be heard by the …………………………………………… Bench
APPENDIX VIII (b)

LETTER FORWARDING THIRD COPY OF THE MEMO OF APPEAL TO THE ASSESSING OFFICER GIVING NOTICE OF POSTING OF APPEAL

Income tax Appellate Tribunal

Dated the : .........................

From:
The Assistant Registrar,
Income Tax Appellate Tribunal,

To,


Sub : I.T.A. No./Nos. ( )/
(Assessment years)
Appellant : .................................................................

Vs.
Respondent : .................................................................

Sir,

I am to forward herewith a copy/ copies of the memorandum/ memoranda of appeal/ appeals detailed above and to inform you that the said appeal/ appeals will be heard before the Income Tax Appellate Tribunal................................. ......Bench .................................................in due course.

Please treat this as notice under section .................( ) of the Income-tax Act.

Encl: Copy/ Copies of memo/ memorandum of appeal/ appeals

Yours faithfully,

For Assistant Registrar

Copy forwarded to the Commissioner of Income-tax ......................... for information.

For Assistant Registrar
APPENDIX VIII(c)

LETTER FORWARDING COPY OF THE DEPARTMENTAL APPEAL TO THE ASSESSING OFFICER CONCERNED FOR SERVICE ON THE RESPONDENT IN CASE THE SAME IS RETURNED UNSERVED

I.T.A. No. Office of the Income tax Appellate Tribunal

…………………………
Dated: the …………..

To,
Assessing Officer,
…………………………
…………………………

Sub: I.T.A. No…………………………=./

Sir,

I am directed to state that a copy of the memorandum of the appeal filed by you on ……………….was forwarded to the respondent-assessee at the address given in the memo of appeal but the same has been received back undelivered with the postal remarks “……………………”.

I am, therefore, directed to send herewith the memorandum/ memoranda of appeal/appeals for service on the assessee. Receipt of the assessee in token of the receipt of the memo of the appeal may kindly be sent to this office for record immediately.

You are also requested to intimate to this office the present correct address of the assessee for future correspondence by this office.

Yours faithfully,

Assistant Registrar

Encl: As above.

APPENDIX VIII (d)

ENDORSEMENT ON THE CROSS OBJECTION

Copy of Memorandum of Cross Objections in I.T.A. No. ……………………………. filed by the respondent on ………………. forwarded to ………………. …………………………………………………. on ………………. These cross objections will be heard together with the relevant IT Appeal in due course by …………. Bench.

Asstt. Suptt./ Head Clerk
Income Tax Appellate Tribunal
APPENDIX IX

LETTER IN THE CASE OF THE ASSESSEE ADJUDICATED INSOLVENT OR GOES INTO LIQUIDATION

I.T.A. No. Income tax Appellate Tribunal

..............................
..............................
Dated: the ......................

From:

The Assistant Registrar,
Income Tax Appellate Tribunal,
..............................

To,

..............................
..............................
..............................

Sub:

Sir,

It is reported that the assessee appellant/respondent in the above case has been adjudged insolvent. His insolvency proceeding bearing No. .............. are pending before the High Court .................................. You may, therefore, file an application under Rule 26 of the Tribunal Rules for bringing your name on record in the above case in place of ..............

Yours faithfully,

Assistant Registrar

Copy forwarded to Insolvency Registrar .............................. High Court ...................... for information.
APPENDIX IX-1
LETTER IN THE CASE OF THE ASSESSEE’S DEATH

I.T.A. No. Income tax Appellate Tribunal

.................................................................

.................................................................

Dated: the ..................................

From:

The Assistant Registrar,
Income Tax Appellate Tribunal,

To,

.................................................................

.................................................................

Sub.:  

Sir,

It is reported that the assessee appellant in the above case has expired and that you are his legal heir. You may, therefore, file an application under Rule 26 of the Tribunal Rules for bringing your name on record in the above case in place of late Shri ................. Your application should be supported by an affidavit duly signed by you on a non-judicial stamp paper of requisite value (with 2 spare copies thereof) showing that you are the legal heir of the deceased assessee.

Yours faithfully,

Assistant Registrar
APPENDIX IX-2

LETTER TO BE ISSUED ON HEARING BY THE BENCH OF THE DEATH OF THE ASSESSEE

I.T.A. No. ...........................................................................................................................................

Income Tax Appellate Tribunal
...........................................................................................................................................
...........................................................................................................................................
Dated : the ..............................

From:

The Assistant Registrar,
Income Tax Appellate Tribunal,
...........................................................................................................................................

To,
...........................................................................................................................................
...........................................................................................................................................
...........................................................................................................................................

Sub:

Sir,

The above appeal was fixed for hearing on ................. but the hearing was adjourned on the ground that the above named assessee has expired and the legal heir of the deceased assessee may be brought on record. I am, therefore, to request you to file an application under rule 26 of the Tribunal Rules for bringing your name on record in the above case in place of late ...................... Your application should be supported by an affidavit duly signed by you on a non-judicial stamp paper of requisite value (with 2 spare copies thereof) showing that you are the legal heir of the deceased assessee.

Yours faithfully,

Assistant Registrar
FORWARDING COPY OF THE AFFIDAVIT TO THE RESPONDENT

I.T.A. No. Income Tax Appellate Tribunal

..................................................

..................................................

Dated: the ..............................

From:
The Assistant Registrar,
Income Tax Appellate Tribunal,

To,

..................................................

..................................................

..................................................

Sub.:

Sir,

I am to forward herewith a copy of the affidavit dated ........................................
filed by ................................. and to request you to confirm whether he/ they is/ are legal
heir/s of the deceased assessee in order to bring his/their name/s on the record.

Yours faithfully,

Assistant Registrar

Encl: Copy of the affidavit
APPENDIX IX (b)

LETTER INTIMATING CHANGES MADE IN THE TITLE OF THE CASE

I.T.A. No. Income Tax Appellate Tribunal
………………………….………
Dated : the ………………….

From:
The Assistant Registrar,
Income Tax Appellate Tribunal,
……………………………

To,
………………………………
………………………………
………………………………

Sub:

Sir,

With reference to your letter No………………. dated …………………. I am directed to inform your that the title of the Appeal in I.T.A. No. ………………… has/have been amended by order dated ………………… of the ………………… Bench as under :
Original …………………
Amended :………………

Yours faithfully,

Assistant Registrar

Copy to : The AO /CIT concerned.
# APPENDIX X

## REGISTER OF STAY APPLICATIONS

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>No. of Application</th>
<th>Applicant--- Name* and description</th>
<th>Respondent--- Name* and description</th>
<th>Arising out of IT, WT etc. Appeal No.</th>
<th>State of origin and Sl. No. therein</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
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<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Date of presentation</th>
<th>Date of posting</th>
<th>Whether stay granted</th>
<th>Amount of tax involved in Stay Application/s</th>
</tr>
</thead>
<tbody>
<tr>
<td>7</td>
<td>8</td>
<td>9</td>
<td>10</td>
<td>11</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Date of decision of appeal/s out of which Stay application/s arise(s)</th>
<th>Reason for non-disposal of appeal within 3 months of grant of Stay.</th>
</tr>
</thead>
<tbody>
<tr>
<td>12</td>
<td>13</td>
<td>14</td>
</tr>
</tbody>
</table>

* Only in the case of assessee.
APPENDIX X (a)
FORM FOR COMMUNICATING DEFECTS TO APPLICANT IN STAY APPLICATION

S.A. No. .................
Income tax Appellate Tribunal
Dated: the ......................

S.A. No. /Nos. of 20 ........

S. A. No. /Nos. of 20 ........

Application/applications to the Appellate Tribunal received on ..............
........................... arising out of Appeal/ Appeals No./Nos. ..............
........................... pertaining to the assessment year/ years ..............
........................... is /are defective as under:
1. 
2. 
3. 

The applicant may, if so advised, rectify the defect/ defects within ten days from the receipt
hereof.

For Assistant Registrar

To:
..............................
..............................
..............................
[ on separate page i.e landscape]
[ on separate page i.e landscape]
[ on separate page i.e landscape]
APPENDIX X (e)

SPECIMEN FORM OF APPLICATION FOR GRANT OF STAY IN THE INCOME TAX APPELLATE TRIBUNAL

……………………………..BENCH

Stay Application No. ........................................... of ................................

in the case of .................................................................

For the assessment year(s) ...............................................................

under the ................................................................. Act ............................................. for stay of

recovery of tax/ interest/ penalty/ fine/ other items.

1. Name and address of the applicant : 

2. Act under which the demand is raised (i.e. Income-
tax etc. for which stay application is moved) : 

3. Assessment year(s) involved : 

4. Date of filing of appeal before the Tribunal and its

number, if known : 

5. From the demand give break up

Tax : 

Interest : 

Penalty : 

Fine : 

Others : 

6(a) Amount already paid : 

6(b) Amount outstanding : 

6(c) Amount which is not disputed out of (b) : 

7(a) Details of application for stay made to the

revenue authorities.

1. AO 2. C.I.T. : 

(b) Result : 

8. * Reasons for seeking stay : 

9. (a) Whether the applicant is prepared to offer security : 

(b) If yes, in what form : 

10. Prayer stating exact amount sought to be stayed : 

11. If stay is sought in relation to a matter pending

before the High Court, give full

particulars. : 

Date Signature of the applicant

* Separate sheet may be used if space is not sufficient.

Note: 1. The application shall be made in Triplicate and shall be neatly typed on one side

of the paper with copies of all the relevant documents including demand notice,
copies of correspondence with the Revenue authorities relating to stay of
demand and copy of letter refusing stay of demand.

2. The contents of the application shall be supported by an affidavit duly sworn in

by the applicant or his authorized agent.

3. The application shall be presented by the applicant in person or by his authorized

agent or sent by registered post to the Bench of the Tribunal where appeal was

filed or which has jurisdiction to hear the appeal.
APPENDIX XI
INCOME-TAX APPELLATE TRIBUNAL
PRESIDENT'S ORDER REGARDING TRANSFER OF APPEALS

In pursuance of Rule 4/40 of the Income Tax (Appellate Tribunal) Rules, 1963, the President hereby directs that the appeals detailed below shall be heard and determined by ……………………………………………………………………………………………………………………..

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>ITA</th>
<th>Appellant/Applicant</th>
<th>Respondent</th>
<th>State</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>2.</td>
<td>3.</td>
<td>4.</td>
<td>5.</td>
</tr>
</tbody>
</table>

Mumbai : …………………
Dated : …………………

Sd/-
President

No.F.
Income Tax Appellate Tribunal
Dated: the …………………

Copy forwarded to :-
1. The Assistant Registrar, I.T.A.T., ………………………………Bench.
2. The Assistant Registrar, I.T.A.T., ………………………………Bench.
5. The Commissioner of Income-tax …………………………………
6. Shri …………………………………………………………………

Assistant Registrar
### APPENDIX XI (a)

#### TRANSFER REGISTER

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Appeal or application</th>
<th>Appellant</th>
<th>Respondent</th>
<th>State</th>
<th>Bench from which transferred</th>
<th>Bench to which transferred</th>
<th>Date of transfer order passed by the President</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
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</tr>
</tbody>
</table>

### APPENDIX XII

#### LETTER INFORMING ABOUT THE REJECTION OF REQUEST FOR EARLY HEARING

Income tax Appellate Tribunal

……………………………………………….dated ………………………………….

From: The Assistant Registrar, Income Tax Appellate Tribunal, ………………………………….

To ……………………………………

…………………………………

Sir,

With reference to your letter No. ………………………………………………….dated …………………………………… I am directed to inform you that your request for early hearing of the above appeal has been rejected by the Bench and it will be posted for hearing in due course and you will be informed well in advance.

Yours faithfully,

Assistant Registrar

### APPENDIX XII (a)

#### REGISTER OF APPLICATIONS FOR EARLY HEARING

<table>
<thead>
<tr>
<th>No. of appeals</th>
<th>Name of the assessee</th>
<th>Date of application &amp; date of receipt</th>
<th>Bench</th>
<th>Orders on the application(s)</th>
<th>Date fixed, if any &amp; remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
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<tr>
<td>6</td>
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<td></td>
</tr>
</tbody>
</table>
APPENDIX XII (b)

INCOME-TAX APPELLATE TRIBUNAL

STATEMENT SHOWING THE TOTAL NUMBER OF CASES FIXED

Sub: Statement showing the total number of cases fixed before the Bench during the month of ………………………………………………………..

Income-tax Appeals
Wealth-tax Appeals
Expenditure Tax Appeals
Gift-tax Appeals
Stay Petitions
Misc. Applications
Cross Objections

Total:
Appeals instituted up-to:
Number of appeals adjourned:
Total number of working days of the Bench during the month:

Assistant Registrar

The Registrar, I.T.A.T., Mumbai
U.O. No. F.
[on separate page i.e. landscape]
[ on separate page i.e landscape]
[ on separate page i.e landscape]
APPENDIX XII (e)

Subject: Monthly Report regarding working of the Benches.

PART I
Statement showing the Institution, Disposal and Pendency in respect of Benches, for the month………………..

<table>
<thead>
<tr>
<th>Bench Opening Balance</th>
<th>Institution</th>
<th>Disposal</th>
<th>Pendency</th>
</tr>
</thead>
</table>

PART II
Statement showing the total number of appeals fixed, adjourned and heard by …………… Benches, for the month………………..

<table>
<thead>
<tr>
<th>Bench</th>
<th>No. of cases fixed</th>
<th>No. of cases adjourned</th>
<th>No. of cases heard</th>
<th>Percentage of adjournments</th>
</tr>
</thead>
</table>

PART III
Statement showing the Institution, Disposal and Pendency of Single Member Cases in respect of …………… Benches for the month………………..

<table>
<thead>
<tr>
<th>Bench Opening Balance</th>
<th>Institution</th>
<th>Disposal</th>
<th>Pendency</th>
</tr>
</thead>
</table>

PART IV
Statement showing the position of old appeals upto ………..

<table>
<thead>
<tr>
<th>Bench</th>
<th>Current Cases</th>
<th>Old Cases</th>
<th>Details of old cases</th>
</tr>
</thead>
</table>

Assistant Registrar
APPENDIX XIII

NOTICE TO THE PARTIES OF THE DATE FIXED FOR
THE HEARING OF

An appeal under Section

253 of the Indian Income-tax Act
24 of the Wealth Tax Act
23 of the Gift Tax Act
22 of the Exp. Tax Act
13 of the SPT Act
12 of the ST Act

In the Appellate Tribunal

…………..Appellant Vs………………….. Respondent

Appeal No……………………………………of ……………………..Assessment year

…………………………………………………………………………………………...

To
The Appellant
The Respondent

Take notice that the above appeal/appeals has/have been fixed for
hearing at
…………………………………………………………………………………………...

at………………………………………………a.m on……………………………………...

By Order

Place ………………………………………
Date ………………………………………

Supdt. /Head Clerk,
Income-tax Appellate Tribunal
APPENDIX XIII (a) (1)
APPENDIX TO THE NOTICE OF HEARING

Appeal No. : 
Appeal / Appeals filed on : 
CIT/CIT(A) Order dated : 
Appeal No. : 
G.I.R. No. : 

Note : “Please intimate whether any other appeal/appeals involving similar points is/are pending before the Tribunal. If any cross appeal/appeals has/have been filed by the other side, the date of filing the cross appeal/appeals may also be intimated to this office. Information on the above points may be furnished within 8 days from the receipt of the notice of hearing so as to enable this office to fix such appeal / cross appeals along with the appeal/appeals already fixed.”

APPENDIX XIII (a) (2)
SHOW-CAUSE NOTICE

I.T.A. No. Asstt. Year :

The Appeal/Appeals/Application/Applications is/are prima-facie time-barred and the Appellant/Applicant is called upon to explain the reasons as to why it should not be dismissed as time-barred or to apply for condonation of the delay.

Head Clerk
Income-tax Appellate Tribunal
APPENDIX XIII (b)

LETTER FORWARDING NOTICE OF HEARING RETURNED UNSERVED

I.T.A. No.
Income-tax Appellate Tribunal,

Dated the .........................

From :
The Assistant Registrar,
Income Tax Appellate Tribunal,

To :

Sir,
Sub : I.T.A. No………………………………………………………………………………

…………………………Vs. …………………………………

The above appeal/appeals which was/were last fixed for hearing on
………………………… was / were adjourned sine die as the notice of hearing meant for the
assessee appellant/respondent which was sent by Registered A.D. on the address as given
in the memorandum / memoranda of appeal /appeals was received back unserved by the
postal authorities with the remarks

“…………………………………………………”

The above appeal / appeals has/have now been refixed for hearing on ..............
The fresh hearing notice meant for the assessee is, therefore, sent herewith for getting it
served on the assessee. Acknowledgement showing the receipt thereof by the assessee may
kindly be sent to this office for record before the date of hearing.

You are also requested to intimate the present correct address of the assessee
appellant / respondent for further correspondence.

Yours faithfully,

Assistant Registrar,
Income-tax Appellate Tribunal.

Encl. As above-notice of hearing.
APPENDIX XIV
ADJOURNMENT APPLICATIONS REGISTER

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Appeal</th>
<th>Assessee</th>
<th>Application by Assessee/ Department</th>
<th>Bench &amp; date of hearing</th>
<th>Order of the Bench</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
</tr>
</tbody>
</table>

APPENDIX XIV (a)

RUBBER STAMP ON THE NOTING OF THE ADJOURNMENT APPLICATION

(1) A/D’s request for adjournment for reasons ‘A’ on PUC
(2) H. notice served on ............................................................
(3) This is ................................................................. request.
(4) Other work..............................cases (......................appeals)
(5) Any other fact.................................................................

APPENDIX XIV (b)
I.A.T. 23

Form of notice of adjournment of hearing

No. of 20……………….. 20………………..

Appellant versus Respondent

Applicant

To

Applicant

Appellant

Respondent

You are hereby informed that the hearing of the above case has been adjourned to………..

By order,

Superintendent

Head Clerk

Dated…………………….. Income-tax Appellate Tribunal
APPENDIX XIV (c)

LETTER COMMUNICATIVE REFUSAL OF REQUEST FOR ADJOURNMENT

No.  
Income-tax Appellate Tribunal,  
…………………………………

Dated the…………………………

From :  
Assistant Registrar,  
Income-tax Appellate Tribunal,  
…………………………………

To :  
…………………………………  
…………………………………

Sir,  

Re : ………………………  

With reference to your application No…………………………………………………………………………………  
dated ……………………………… I am to inform you that your request for adjournment has been refused by the Bench. The above noted appeal / appeals will, therefore, be heard on …………………………………………………………………………………… as already notified.

Your faithfully,  

Assistant Registrar

APPENDIX XV

CAUSE LIST

Income-tax Appellate Tribunal, ……………………………Bench………………………………

Cause list of the cases fixed for hearing during the week ending …………………………………

Date : …………………………………

     Before S/Shri………………………………

<table>
<thead>
<tr>
<th>Sl.No</th>
<th>Appeal No.</th>
<th>Name of the assessee</th>
</tr>
</thead>
</table>
APPENDIX XVI

ORDER ON COMPLETION OF THE HEARING

The Appeal / Misc. Application / Stay Application was called out today and heard by the Bench constituted by:

Shri ..............................................................Judicial Member
Accountant Member

&

Shri ..............................................................Accountant Member
Judicial Member

Appellant / Applicant was represented by Shri ..............................................................

Respondent was represented by Shri ..............................................................

Kept for orders.

A.M. (Signature) J.M. (Signature)
J.M. (Signature) A.M. (Signature)
## APPENDIX XVI (a)

### DAILY DIARY OF CASES HEARD ON EACH DAY

<table>
<thead>
<tr>
<th>Date of hearing of case</th>
<th>S.No.</th>
<th>No. of Appeal / C.O./App.</th>
<th>Name of the assessee</th>
<th>Heard or adjd.</th>
<th>Members who constituted the Bench</th>
<th>Sitting of the Bench started at</th>
<th>Time taken by the Bench for hearing the case (from/ to)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Time at which the Court rose for lunch/ recess</th>
<th>Time at which the Court re-assembled after recess</th>
<th>Time at which the Court finally rose for the day</th>
<th>Name of the Member to whom the appeal/ C.O./App. given for orders</th>
<th>Date of orders</th>
<th>Result</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>9</td>
<td>10</td>
<td>11</td>
<td>12</td>
<td>13</td>
<td>14</td>
<td>15</td>
</tr>
</tbody>
</table>
### APPENDIX XVII

**SEAL TO BE AFFIXED ON THE ORDER SHEET BY THE SR. P.S./P.S. AFTER DICTATION IS GIVEN**

1. Date of dictation  
2. Date on which the typed draft is placed before the Dictating Member  
   .......................... Other Member  
3. Date on which the approved draft comes to the Sr. P.S./P.S.  
4. Date on which the fair order is placed before the Dictating Member for pronunciation  
5. Date on which the fair order comes back to the Sr. P.S./P.S  
6. Date on which the file goes to the Bench Clerk  
7. Date on which the file goes to the Head Clerk  
8. The date on which the file goes to the Assistant Registrar for signature on the order  
9. Date of Despatch of the Order  

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Date of dictation</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Date on which the typed draft is placed</td>
<td>Other Member</td>
</tr>
<tr>
<td>3</td>
<td>Date on which the approved draft comes</td>
<td>Sr. P.S./P.S.</td>
</tr>
<tr>
<td>4</td>
<td>Date on which the fair order is placed</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Date on which the fair order comes back</td>
<td>Sr. P.S./P.S</td>
</tr>
<tr>
<td>6</td>
<td>Date on which the file goes to the Bench Clerk</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Date on which the file goes to the Head Clerk</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>The date on which the file goes to the Assistant Registrar</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Date of Despatch of the Order</td>
<td></td>
</tr>
</tbody>
</table>
### APPENDIX XVII (a)

#### DISPOSAL REGISTER

<table>
<thead>
<tr>
<th>S No.</th>
<th>Appeal No.</th>
<th>Appellant/Applicant</th>
<th>Respondent</th>
<th>State in which Appeal arises</th>
<th>Date of hearing</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Result of Appeal</th>
<th>Date of order passed the order</th>
<th>Member who passed the order</th>
<th>Date on which the order passed on to the Bench Clerk by the Sr. P.S./P.S</th>
<th>Date on which the order passed on to the office by the Bench Clerk</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>7</td>
<td>8</td>
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<td>10</td>
<td>11</td>
<td>12</td>
</tr>
</tbody>
</table>

### APPENDIX XVIII

#### REGISTER FOR DISSENTING/THIRD MEMBER CASES

<table>
<thead>
<tr>
<th>S.No.</th>
<th>Appeal No.</th>
<th>Assesssee</th>
<th>Bench &amp; the Members differing in opinion</th>
<th>Date or dates of orders passed by the two Members</th>
<th>Point of difference</th>
<th>Date of President’s order &amp; to whom assigned</th>
<th>Date of order of the 3rd Member &amp; with whom agreed.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>2.</td>
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</tr>
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</table>

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APPENDIX XVIII (a)

REGISTERED A.D./HAND DELIVERY DIFFERING ORDERS

No ………………………..

Income Tax Appellate Tribunal ……..

Dated :

In ………………………. Appeal No. ……………………………….

Assessment Year ……………………….

In the case of ………………………………………………………...

There being difference of opinion amongst the Members of the Bench who heard the matter, the President, Income Tax Appellate Tribunal, in exercise of the powers vested in him under sub-section (4) of section 255 of the Income-tax Act, 1961, has referred the point of difference to a Third Member.

Copies of the differing orders passed by the Members and the point of the difference are enclosed ;

Notice of hearing on the point of difference by the Third Member will be sent in due course.

By order,

Assistant Registrar

APPENDIX XVIII (b)

INCOME-TAX APPELLATE TRIBUNAL

Performa for making Reference by a Bench to the President, Income Tax Appellate Tribunal for constitution of a Special Bench

We, the Members of …………………. Bench(es) at ………………………… (station) are of the opinion that the appeal(s) No.(s) ……………………….. in the matter of ………………………. u/s ……………….. for the Assessment year(s) ……………… which was/were posted for hearing before us on ……………….. is/ are fit and proper appeal(s) which should be heard by a Special Bench consisting of three/or …………… Members of the Tribunal. We accordingly forward the records of the appeal(s) mentioned above to the President of the Tribunal and request him to constitute a Special Bench for the reasons given below :

Reasons in brief : …………………………………………

Signatures : 1. ………………………

2. ………………………

Note :

1. This form should be sent to the President of the Tribunal in duplicate, along with the observations of the Vice President of the concerned Zone.

2. Documents/Material in support of the reasons for constitution of a Special Bench should be enclosed.
APPENDIX XVIII(c)

Letter for becoming an intervener in a Special Bench case.

No.
Income Tax Appellate Tribunal

……………………………….
……………………………….
Dated ………………………..

From
Assistant Registrar
…………………….
…………………….

To,
…………………….
…………………….
…………………….

Sub: Appeal No……………………
     In the case of ………………….
     Assessment year ………………

Sir,

It is seen that the points/ issues involved in the above noted appeal, are identical to the points/issues involved in Appeal No(s) ……… …………………. in the case of …………………………………………. for the Assessment Year(s) ……………………. which is fixed for hearing before a Special Bench on ……………………. In case you like to be included as an intervener before the Special Bench, you may present yourself in person or through your authorized representative at the time of hearing of the Special Bench case.

Yours faithfully,

Assistant Registrar
APPENDIX XIX

STATEMENT SHOWING DAILY WORK DONE

INCOME TAX APPEALTE TRIBUNAL, ………………………BENCH
REPORT OF DAILY WORK DONE FOR THE WEEK ENDING …………………

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Date of hearing</th>
<th>Total No. of appeals fixed for hearing.</th>
<th>Total No. of appeals &amp; applications adjourned</th>
<th>Total No. of appeals/applications heard</th>
<th>Time at which the sitting of the Court started on the day</th>
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</table>

Remarks

Total:

1. No. of working days in the week ( )
2. Total number of appeals and applications disposed of during the week:
3. Members who constituted the Bench during the week:

Assistant Registrar
APPENDIX XX

ENDORSEMENT ON THE ORDER (RUBBER STAMP)

Copy of the order forwarded to:
(1) The Appellant / The Applicant ...........................................
(2) The Assessing Officer ..................................................
(3) The CIT ................................................................
(4) The CIT(A) ............................................................
(5) The Departmental Representative .................................

True copy By order

Assistant Registrar,
Income Tax Appellate Tribunal

APPENDIX XX (a)

INCOME-TAX APPELLATE TRIBUNAL ‘SEAL’

MINISTRY OF LAW & JUSTICE
INCOME TAX APPELLATE TRIBUNAL

APPENDIX XX (b)

Endorsement of orders

Order passed ........................................ Copy of order forwarded to the parties and authorities concerned.

Assistant Registrar

APPENDIX XX (c)

DESPATCH REGISTER FOR POSTAL DAK

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<th>Sl.No.</th>
<th>Number of the communication</th>
<th>Name/ Designation of the addressee</th>
<th>Value of stamp affixed Rs. ..........</th>
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</tbody>
</table>

Date .........................
[ on separate page i.e landscape]
APPENDIX XXI
REMAND CASES REGISTER

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<th>S N</th>
<th>Appeal No.</th>
<th>Appellant</th>
<th>Bench</th>
<th>To whom remanded</th>
<th>Date of Tribunal’s order</th>
<th>Due date of report</th>
<th>Extn., if any</th>
<th>Date of submission of report</th>
<th>Remarks</th>
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APPENDIX XXI(a)

LETTER COMMUNICATING THE EXTENSION OF TIME GRANTED FOR SUBMISSION OF THE REMAND REPORT

No. ..................
Income tax Appellate Tribunal
....................................
Dated the ..................

From:
The Assistant Registrar,
Income Tax Appellate Tribunal,
........................................

To
........................................
........................................

Sir,
Re: Remand Report- Submission of – regarding.

With reference to your letter No. ..................................dated .................................. I am directed to inform you that the Tribunal has been pleased to grant an extension of time for submission of the remand report in the above case till ..........................

Yours faithfully,
Assistant Registrar
From:
The Assistant Registrar,
Income Tax Appellate Tribunal,
……………………………….

To:
………………………………
………………………………

Sir,

Ref: Remand Report- Submission of – regarding.

I am directed to invite your attention to the order dated…………………………….. of the Income Tax Appellate Tribunal, ………………………………… Bench ………….. in the above matter and to state that the time limit specified has since expired but neither the report nor any request for extension of time is received by this office.

I am, therefore, to request you to send the remand report without any further delay or you may apply for further extension of time stating reasons for delay.

Yours faithfully,

Assistant Registrar
APPENDIX XXI(c)
CENTRAL BOARD OF REVENUE CIRCULAR
F.N.91(10)-I.T.54
Central Board of Revenue,
New Delhi, the 8th February, 1955.

Circular No. 4(iv-7)-D of 1955

Sub: Remand Report from Income-tax Officer or Appellate Assistant Commissioner pursuant to the orders of the Tribunal- Instructions regarding- Board’s Circular No. 2-D of 1951.

Board’s Circular No.2-D of 1951 issued under C.No.20(29)-IT/50 dated the 6th January, 1951 is cancelled and substituted by the Instructions herein contained.

1. At present Income-tax Officers and Appellate Assistant Commissioners submit remand reports pursuant to the orders of the Appellate Tribunal in duplicate. It would be convenient to the Tribunal if such reports are furnished in future in triplicate. Two copies will be made available to each one of the Members of the Tribunal hearing the case and one copy will be for the assessee. The Income-tax Officer or an Appellate Assistant Commissioner may send copy of the report to the Authorised Representative of the Department.

3. Income-tax Officers and Appellate Assistant Commissioners should take care that no confidential matter is included in any remand report. Under the present procedure followed by the Tribunal, its office automatically issues a copy of the remand report to the assessee, as a matter of course. Income-tax Officers and Appellate Assistant Commissioners will, therefore, be held responsible if any confidential matter gets into the hands of the assessee through such report.

4. If it is intended to bring any matter of confidential nature to the notice of the Tribunal, it should be done separately in a confidential note addressed separately to the Authorized Representative calculated to help him in the conduct of the case for the Department. A copy of the remand report should also be furnished separately to the Departmental Representative direct.

Sd/-
(N.Srinivasan)
For Secretary, Central Board of Revenue
APPENDIX XXII
DRAFT ORDER UNDER SECTION 254

IN THE INCOME-TAX APPELLATE TRIBUNAL,...........................................................
Before Shri ........................................... and Shri .................................
W.T.A./I.T.A. No. .........................................................of ......................................
(Assessment year ..........................................................)

Appellant/ Applicant v. Respondent

ORDER

The appellant/authorised Representative by his/her letter dated .........................
............................ request(s) for permission to withdraw the above appeal (s). Permission
is hereby granted and the appeal (s) stand(s) dismissed.

MEMBER
MEMBER

Place : .................
Date : ...............
Declaration under section 158A(1) of the Income-tax Act, 1961 to be made by an assessee claiming that identical question of law is pending before the High Court or the Supreme Court.

I …………………………….. ** son/ daughter/ wife of ……………………………………….
Shri ……………………………………being the *………………………………………
of ………………………………………do hereby declare:

1. That the following question (s) of law ** is/are pending in ** my case/ in the case of ……………………………………………………………………. Before the ** High Court on a reference under section 256/257.
…………………………………………………………………………………………
Supreme Court on an appeal under section 261 in respect of the assessment year ………………………………

**A copy of the statement of the case and the question(s) of law referred to the High Court/Supreme Court is/are enclosed.

2. That the said question(s) of law ** is/are identical with the question(s) of law arising in ** my case/in the case of ……………………………………………………………………. in respect of the assessment year ……………… which is pending before *** ………

3. That if the **…………………………………………………. agrees to apply to the cases referred to in paragraph 2 above the final decision on the question of law in the case referred to in paragraph 1 above, **I/the assessee mentioned in paragraphs 1 and 2 above, shall not raise the said question(s) of law in the case referred to in paragraph 2 above in appeal before any appellate authority or for a reference before the High Court under section 256 or the Supreme Court under section 257 or in appeal before the Supreme Court under section 261.

------------------------------------------------------------------------
A copy of the judgment of the High Court and grounds of appeal to the Supreme Court ** is/are enclosed.
------------------------------------------------------------------------

VERIFICATION
I, ………………………………….., do hereby declare that to the best of my knowledge and belief what is stated above is correct, complete and is truly stated.
I further declare that I am making the declaration in my capacity as ……………………
…………………………………. and that I am competent to make this declaration and verify it.
Verified today the ………………………………. day of ……………………………… 20……

Place …………………

Signature of the declarant

Permanent Account No. ………………………………………
Address of the assessee

------------------------------------------------------------------------

Signature of the declarant
Notes:
1. The declaration should be in duplicate when it is furnished to the Appellate Assistant Commissioner or the Commissioner (Appeals) and in triplicate when it is furnished to the Appellate Tribunal.

2. *Mention the capacity in which the declaration is made.

3. **Delete which ever is not applicable.

4. *** Mention the designation of the officer or authority to whom the declaration is furnished.

5. Give complete postal address. Where the declarant is not the assessee, also give the complete postal address of the assessee.
Specimen of the note to be placed before the Bench on receipt of declaration u/s 158A of the Income-tax Act, 1961 etc.

The assessee namely ........................................................................................................ has submitted a declaration dated ..................................... under section ..................... .......... of the ........................................... Act.............................................. intimating that the question of law arising in his case for assessment year ..................................is identical with a question of law arising in his case for another assessment year which is pending before the High/Court/Supreme Court.

If approved, a copy of the declaration may be forwarded to the Assessing Officer concerned as required under section ................................................................. of the .................................................. Act and the case may be fixed for hearing on first available clear date.
APPENDIX XXII(c)

FORWARDING OF DECLARATION SUBMITTED BY THE ASSESSEE REGARDING CORRECTNESS OF THE CLAIM MADE IN THE DECLARATION

No…………………………...
Income tax Appellate Tribunal
………………………………
………………………………
Dated : the …………………

From:
The Assistant Registrar,
Income Tax Appellate Tribunal,
………………………………

To :
………………………………
………………………………
………………………………

Sir,
Sub: Report on declaration u/s …………….. of the …………….. Act, …………….. in ……………..TA …………….. No……………. in the case of …………………………  for the A.Y……………………………………………………

I am directed to forward herewith a copy of the declaration submitted by the assessee under sub-section ……… of Section ……….. of the …………. Act, …………. with a request to confirm the correctness of the claim made in the declaration. You are also requested to intimate whether you would like to have an opportunity of being heard in the matter.

In case no reply is received within fifteen days from the date of receipt of this letter, it will be presumed that you are not disputing the declaration made by the assessee and the matter will be placed before the Bench for orders as per rules.

Yours faithfully,

Copy to :-

Assistant Registrar

The Commissioner of Income-tax ………………………
The Departmental Representative, ITAT ………………….. Bench.
APPENDIX XXIII
DISPOSED OF RECORD REGISTER

<table>
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<tr>
<th>Date of entry</th>
<th>No of appeal/application</th>
<th>Name of the assessee</th>
<th>Date of decision and Bench</th>
<th>Date of issue of order</th>
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</thead>
<tbody>
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</table>
The summary of monthly statement showing Institutions, Disposals and Pendency of Appeals, Cross Objections and High Court orders for the Month of ……………….

The position is as on ……………………………………….

**I. BENCHWISE PENDENCY**

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<tr>
<th>Bench</th>
<th>Institutions</th>
<th>Disposals</th>
<th>Corresponding disposals last year</th>
<th>Pendency</th>
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## II. STATEWISE PENDENCY

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<th>Corresponding disposals last year</th>
<th>Pendency</th>
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<td>Bihar</td>
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<td>Haryana</td>
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<td>Jammu and Kashmir</td>
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<td>Kerala</td>
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<td>Chhatisgarh</td>
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<td>Manipur</td>
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<td>Meghalaya</td>
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<td>Karnataka</td>
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<td>Nagaland</td>
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<td>Orissa</td>
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<td>Pondicherry</td>
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<td>Punjab</td>
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<td>Rajasthan</td>
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<td>Tamil Nadu</td>
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<td>Tripura</td>
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<td>Uttar Pradesh</td>
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<td>Union T. of Chandigarh</td>
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<tr>
<td>West Bengal</td>
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<tr>
<td><strong>Total</strong></td>
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</tr>
</tbody>
</table>
### III. APPEALS PENDING FOR MORE THAT A YEAR AND HIGH COURT ORDERS

<table>
<thead>
<tr>
<th>Pendency</th>
<th>Appeals Total</th>
<th>More than a year old</th>
<th>High Court’s orders</th>
<th>Pendency</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mumbai Benches</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Nagpur Bench</td>
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<tr>
<td>Panaji Bench</td>
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<tr>
<td>Pune Benches</td>
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<tr>
<td>Delhi Benches</td>
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<tr>
<td>Agra Bench</td>
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<tr>
<td>Bilaspur Bench</td>
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<tr>
<td>Kolkata Benches</td>
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<tr>
<td>Patna Bench</td>
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<tr>
<td>Cuttack Bench</td>
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<tr>
<td>Guwahati Bench</td>
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<tr>
<td>Ranchi Bench</td>
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<tr>
<td>Chennai Benches</td>
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<tr>
<td>Ahmedabad Benches</td>
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<tr>
<td>Indore Bench</td>
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<tr>
<td>Rajkot Bench</td>
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<tr>
<td>Hyderabad Benches</td>
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<tr>
<td>Visakhapatnam Bench</td>
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<tr>
<td>Chandigarh Benches</td>
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<tr>
<td>Amritsar Bench</td>
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<tr>
<td>Jaipur Benches</td>
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<tr>
<td>Jodhpur Bench</td>
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<tr>
<td>Bangalore Benches</td>
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<tr>
<td>Cochin Bench</td>
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<tr>
<td>Lucknow Benches</td>
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<tr>
<td>Allahabad Bench</td>
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<tr>
<td>Jabalpur Bench</td>
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</tr>
</tbody>
</table>

*Note: The Pendency figures have been arrived at after taking into consideration necessary transfers from one Bench to another Bench.*
APPENDIX XXV

STATEMENT OF CASES WHICH WERE CLOSED BUT IN WHICH JUDGEMENTS WERE NOT DELIVERED WITHIN A PERIOD OF ONE MONTH

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Case No.</th>
<th>Date on which arguments were heard and case closed</th>
<th>Brief reason for delay</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
</tr>
</tbody>
</table>

APPENDIX XXVI

INCOME TAX APPELLATE TRIBUNAL, ………..BENCH

Statement of cases heard and disposed of by Single Member Benches during the month of …………………………….

<table>
<thead>
<tr>
<th>Name of the Bench</th>
<th>No of Single Member cases heard and disposed of</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td></td>
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<tr>
<td>3.</td>
<td></td>
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<tr>
<td>Total</td>
<td></td>
</tr>
</tbody>
</table>

APPENDIX XXVI (a)

STATEMENT SHOWING SINGLE MEMBER CASES BY THE BENCHES

INCOME TAX APPELLATE TRIBUNAL, BENCHES………..

Sub: Statement showing Institutions, Disposals and Pendency of Single Member cases during the month of ………………………………………

<table>
<thead>
<tr>
<th>Opening balance of Single Member cases</th>
<th>Institutions of the Single Member cases</th>
<th>Disposals of the Single Member cases</th>
<th>Pendency of the Single Member cases</th>
</tr>
</thead>
</table>

Assistant Registrar
APPENDIX XXVI (b)

Sub: Statement showing Institutions, Disposals and Pendency of Appeals for the Month.

I. Institutions:

(i) Total number of Appeals filed by the Assessee:

(ii) Total number of Appeals filed by the Deptt.:

II. Disposals:

(i) Total number of Appeals filed by the assessee which were successful:

(ii) Total number of Appeals filed by assessee which were partly successful:

(iii) Total number of Appeals filed by assessee which were unsuccessful:

(iv) Total number of Appeals filed by the Deptt. which were partly successful:

(v) Total number of Appeals and Ref. Applications filed by the Deptt. which were partly successful:

(vi) Total number of Appeals filed by the Deptt. which were unsuccessful:

III. Pendency:

(i) Total Number of Appeals filed by the assessee which are pending:

(ii) Total number of Appeals filed by the Deptt. which are pending:

Assistant Registrar
### ACT-WISE SUMMARY STATEMENT FOR THE MONTH OF .................

<table>
<thead>
<tr>
<th>Act-wise</th>
<th>Opening balance</th>
<th>Institution</th>
<th>Disposals</th>
<th>Pendency</th>
</tr>
</thead>
<tbody>
<tr>
<td>I.T. Appeals</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>E.P.T. Appeals</td>
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<tr>
<td>B.P.T. Appeals</td>
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<tr>
<td>S.P.T. Appeals</td>
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<tr>
<td>W.T. Appeals</td>
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<tr>
<td>G.T. Appeals</td>
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<tr>
<td>E.T. Appeals</td>
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<tr>
<td>S.T. Appeals</td>
<td></td>
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</tr>
<tr>
<td>Cross Objections</td>
<td></td>
<td></td>
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<tr>
<td>Total</td>
<td></td>
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<tr>
<td>High Courts Orders</td>
<td></td>
<td></td>
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<tr>
<td>Total</td>
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<tr>
<td>Grand Total</td>
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</tbody>
</table>
APPENDIX XXVIII

STATEMENT SHOWING THE NUMBER OF APPEALS AND APPLICATIONS PENDING FOR MORE THAN ONE MONTH AT THE END OF THE MONTH WITH EACH MEMBER

Name of Member:

<table>
<thead>
<tr>
<th>Sl No.</th>
<th>I.T.A. No.</th>
<th>Date on which hearing is concluded</th>
<th>Reason why order remained pending for more than one month</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
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<td>5</td>
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</table>

APPENDIX XXIX

STATEMENT SHOWING PENDENCY BEFORE EACH MEMBER AS ON ……………………

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of the Member</th>
<th>Number of Appeals</th>
<th>M.A.s</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
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<td>4.</td>
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<tr>
<td>Total</td>
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</tbody>
</table>
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APPENDIX XXIX (b)

Sub: Statement showing the Casual Leave, Earned Leave, Tour etc., of the Members of the Bench concerned and Statement of Holidays during the Month.

<table>
<thead>
<tr>
<th>Date</th>
<th>Particulars</th>
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</thead>
<tbody>
<tr>
<td>1.</td>
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<td>2.</td>
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<td>3.</td>
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</tr>
</tbody>
</table>

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Assistant Registrar
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APPENDIX XXX
MEMBER-WISE DISPOSAL STATEMENT
INCOME-TAX APPELLATE TRIBUNAL,.................................

Statement showing the number of appeals/cross-objections disposed of by each Member during the month of .................................

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of Member</th>
<th>No. of orders passed</th>
<th>No. of appeals disposed of</th>
<th>No. of days sat in the Bench</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
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<tr>
<td>Total</td>
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</tbody>
</table>

APPENDIX XXXI
STATEMENT SHOWING DISPOSALS
INCOME-TAX APPELLATE TRIBUNAL,.................................

Disposal statement for the month of ..............................

<table>
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</thead>
<tbody>
<tr>
<td>Andhra Pradesh</td>
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<tr>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Total A/D</th>
<th>Allowed A/D</th>
<th>P.Allowed A/D</th>
<th>Dismissed A/D</th>
</tr>
</thead>
<tbody>
<tr>
<td>I.T.A.</td>
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<tr>
<td>I.T(SS)</td>
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<tr>
<td>WTA</td>
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<tr>
<td>GTA</td>
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<tr>
<td>C.O.</td>
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<tr>
<td>Intt. Tax</td>
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<tr>
<td>High Court’s order u/s 260(A)</td>
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<tr>
<td>Total</td>
<td></td>
<td></td>
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</tr>
</tbody>
</table>
APPENDIX XXXII
STATEMENT SHOWING BREAK-UP OF PENDING CASES
INCOME-TAX APPELLATE TRIBUNAL

Sub: Yearwise break-up of cases shown as pending the monthly statement of Institutions, Disposals and Pendency.

Pendency as on ...........................

Total pendency as on .................. is ..................

<table>
<thead>
<tr>
<th>Filed in the year</th>
<th>Opening balance</th>
<th>Disposal during the month of</th>
<th>Total pendency as on</th>
<th>Reason for pendency of appeals filed up to</th>
</tr>
</thead>
<tbody>
<tr>
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<tr>
<td></td>
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<td></td>
<td></td>
<td>1. Blocked (pending decision of High Court etc.)</td>
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<tr>
<td></td>
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<td></td>
<td>2. Pending to bring L.R. on record.</td>
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<tr>
<td></td>
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<td>3. Penalty appeals pending for disposal of quantum by A.A.C.</td>
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<td></td>
<td>4. Remanded to AAC/A.O</td>
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<td>5. To be posted for hearing.</td>
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<td></td>
<td>6. Pending for valuation.</td>
</tr>
</tbody>
</table>

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Assistant Registrar
APPENDIX XXXIII (a)

INCOME-TAX APPELLATE TRIBUNAL,…………….. BENCH(ES)…………  …

Statement showing details of tour of the Bench/ Member for the month of …………………….

1. Touring Bench/ Member ........................................

2. Duration of the tour ........................................

3. No. of appeals fixed before the touring Bench/Member ........................................

4. No. of appeals adjourned ........................................

5. No. of appeals heard ........................................

6. No. of appeals decided ........................................

Assistant Registrar.

Registrar/ Deputy Registrar, ......................... Benches,.........................
U.O. NO. ................. Dated .................
[ On separate page landscape]
APPENDIX XXXIV
QUARTERLY STATEMENT OF INSTITUTIONS, DISPOSALS
AND PENDENCY
INCOME-TAX APPELLATE TRIBUNAL,

Sub: Quarterly statement of Institutions, disposals and pendency of cases before the Income Tax Appellate Tribunal, ...................................... Benches ............... for the Quarter ending ..................

<table>
<thead>
<tr>
<th>No. of Pending cases at beginning of the quarter</th>
<th>No. of Benches working at the beginning of the quarter</th>
<th>Institutions during the quarter</th>
<th>Total No. of Cases pending (Col. 1 + Col. 3)</th>
<th>Disposals during quarter</th>
<th>Total Pendency at the end of quarter</th>
<th>Pending for less than 3 months.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2.</td>
<td>3.</td>
<td>4.</td>
<td>5.</td>
<td>6.</td>
<td>7.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>No. of outstanding cases at the end of the quarter</th>
<th>Pending for over 3 months (This will include the figures shown in cl. 9 &amp; 10)</th>
<th>Pending for over 6 months</th>
<th>Pending for over 1 year</th>
<th>No. of appeals pending for more than one year as shown in the statement for the last quarter</th>
<th>No. of the Benches working at the end of the quarter</th>
</tr>
</thead>
<tbody>
<tr>
<td>8.</td>
<td>9.</td>
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<td>11.</td>
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</tbody>
</table>

Assistant Registrar
APPENDIX XXXIV (a)  
INCOME-TAX APPELLATE TRIBUNAL  
CONSOLIDATED QUARTERLY STATEMENT OF INSTITUTIONS, DISPOSALS AND PENDENCY FOR THE QUARTER ENDING………

<table>
<thead>
<tr>
<th>No. of cases pending at the beginning of Quarter</th>
<th>No. of Benches working at the beginning of the quarter</th>
<th>Institutions during the quarter</th>
<th>Total No.</th>
<th>Disposals during the quarter</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
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</tbody>
</table>

No. of outstanding cases at the end of the quarter

<table>
<thead>
<tr>
<th>No. of outstanding cases at the end of the quarter</th>
<th>No. of Benches working at the end of the quarter (*)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Over 3 months</td>
<td>Over 6 months</td>
</tr>
<tr>
<td>6</td>
<td>7</td>
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</tbody>
</table>

*This represents sanctioned strength.
APPENDIX XXXV
PROFORMA OF ANNUAL STATEMENT REGARDING INSTITUTIONS,
DISPOSALS AND PENDENCY

Summary Statement showing Institutions, Disposals and Pendency of Appeals, Cross Objection
and High Court orders before the Income Tax Appellate Tribunal for the year ..............

<table>
<thead>
<tr>
<th>Benches</th>
<th>Institutions</th>
<th>Disposals</th>
<th>Pendency</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
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</table>

Total
<table>
<thead>
<tr>
<th>STATE</th>
<th>Institutions</th>
<th>Disposals</th>
<th>Pendency</th>
</tr>
</thead>
<tbody>
<tr>
<td>Maharashtra</td>
<td>2</td>
<td>3</td>
<td>4</td>
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<tr>
<td>Gujarat</td>
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<td></td>
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<tr>
<td>Madhya Pradesh</td>
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<tr>
<td>Uttar Pradesh</td>
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<tr>
<td>Tamil Nadu</td>
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<tr>
<td>Kerala</td>
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<tr>
<td>Mysore</td>
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<tr>
<td>West Bengal</td>
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<td>Jammu and Kashmir</td>
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<tr>
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<td>A.N. Island &amp;</td>
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<td>Uttaranchal</td>
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<tr>
<td>Chhatisgarh</td>
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<tr>
<td>Jharkhand</td>
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</tbody>
</table>
APPENDIX XXXVI
REGISTER FOR HIGH COURT JUDGEMENTS

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Date of receipt</th>
<th>High Court No.</th>
<th>Section &amp; date of judgment</th>
<th>Name of the assessee</th>
<th>No. of Ref. Applns.</th>
<th>No. of appeals</th>
<th>Result</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
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<td>4</td>
<td>5</td>
<td>6</td>
<td>7</td>
<td>8</td>
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</tbody>
</table>

APPENDIX XXXVII
DRAFT ORDER CONSEQUENT UPON THE HIGH COURT’S JUDGEMENT

INCOME TAX APPELLATE TRIBUNAL.........

As required by section 260 of the Indian Income-tax Act and in conformity with the judgement of the High Court of Judicature at …………………………………… delivered on ………………………………………………………………………… the

dismissed
appeal is ----------
allowed

OR

The High Court of Judicature at ……………………………… has by it judgement delivered on …………………………………… agreed with the view taken by the Appellate Tribunal on the question /question of law referred to it, consequently, the order of the Tribunal stands.

MEMBER
MEMBER

Place:
Dated:
From: The Secretary, 
Central Board of Revenue.

To: All Commissioners of Income-tax.

Sir,

Sub: Proceedings before High Court-Tribunal impleaded as a party by assessee-
Engagement of Department Counsel to represent the Tribunal- Instructions regarding.

Reference correspondence resting with Board’s endorsement No. 11/44/56-IT, dated the 18th May, 1956.

The question of the desirability or otherwise of the Department Counsel representing the Tribunal in such cases has further been examined in all its aspects by the Board in consultation with the Ministry of Law and as a result thereof the following conclusions have been reached viz.,

2. There could be three kind of cases in which the Tribunal may be impleaded as respondents along with the Department in proceedings before the High Courts, viz.,

(a) Cases in which the Tribunal is not necessary party at all and is impleaded because of some rule of the High Court or the ignorance of the assessee.
(b) Cases where the Tribunal is a necessary and proper party but does not take a stand against the Department, and
(c) Cases where the tribunal has to take up a stand different from or antagonistic to that of the Department.

3. In respect of cases falling under (a), the Board have not objection to the Departmental Counsel representing the Tribunal – after obtaining a Vakalatnama from them – to complete the formality and to make a submission on their behalf that they are not interested in the outcome of the case and that they would submit to any order which may ultimately be passed by the High Court. In such cases, which form a majority, no extra payment to the Counsel should be involved: it is just a formality of representing the Tribunal and the Departmental Counsel would not be justified in asking for any extra enumeration.

4. In regard to (b), it may become necessary for the Tribunal to give suitable instructions to the Departmental Counsel who may be asked to represent them. The fee that may become payable could be settled by the Tribunal with the Counsel and necessary payment arranged by them. The Board see no objection to such a course of action.

In so far as (c) is concerned, it would not obviously be possible for the Departmental Counsel to represent the Tribunal. They should, therefore, make their own arrangements.

Yours faithfully,

Sd/-
R.S.CHADDA

for Secretary, Central Board of Revenue.
APPENDIX XXXIX

FORWARDING OF NOTICE, IN ORIGINAL, OF THE HIGH COURT

No.
From :
……………………………….
………………………………
……………………………….
To :
……………………………….
……………………………….
……………………………….
Sub:
Sir,

I am directed to forward herewith the notice dated……………………………. in original of the High Court of ………………… At ………………………… together with the assessee’s Writ appeal and to state that the Appellate Assistant Commissioner of Income-tax, …………………………….., the Income-tax officer ………………… as respondent No. …………………………… in the assessee’s appeal. I am, therefore, directed to request you to instruct the Standing counsel of the Income-tax Department to make arrangements to enter appearance on behalf of the Income Tax Appellate Tribunal ……………………………. Bench on the date of hearing which is fixed for ……………………. before the High Court of …………………………… At ………………….. The Standing Counsel may kindly be further instructed to make a submission that the Tribunal is not interested in the outcome of the assessee’s Writ Appeal and will respectfully carry out the orders which may ultimately be passed by the High Court. The A.R., ……………………………. is being requested to contact the Standing Counsel for execution of Vakalatnama or affidavit, if any, if so advised by the Standing Counsel. The relevant Tribunal files will also be made available by the A.R., …………………………… to the Standing Counsel, if so required by him.

Yours faithfully,

Assistant Registrar

Copy forwarded to the A.R., I.T.A.T., ……………………………. with reference to the U.O. No…………………………. dated ……………………………. for information. He is requested to contact the Standing Counsel of I.T. Department for execution of Vakalatnama or affidavit, if any, if so advised by the Standing Counsel. The relevant cases files may also be made available to the Standing Counsel, if so required by the Standing Counsel.

Yours faithfully,

Assistant Registrar
<table>
<thead>
<tr>
<th>Date of receipt</th>
<th>Initials of Clerk</th>
<th>[Name of Bench(es)]</th>
</tr>
</thead>
<tbody>
<tr>
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</table>
[ on separate page i.e landscape]
[ on separate page i.e landscape]
APPENDIX XLI (a)

Memorandum of Refund of Fee Paid

I.T.A.No.
Memorandum
Re:-

The undersigned is directed to invite a reference to the Tribunal’s order dated ............directing that the fee of Rs. ............. paid in respect of the above appeal may be refunded.

The undersigned hereby authorises, the A.O. to grant the refund of Rs. ............ to Shri ...................................................... paid by him as Tribunal’s fee in respect of the above appeal. It may be added that the said amount of Rs. ............. was deposited in the ...................................................... on ......................... vide Challan No. .......................... dated ......................... It is certified that no refund has yet been granted in respect of this amount.

The amount granted should be debited to “IV Taxes on Income other than Corporation Tax ........................ all other refund.” An ordinary I.T. Refund order should be issued with a note that the amount refunded pertains to Appellate Tribunal’s fee.

Issued under the seal of the Tribunal this ................................................. day of .................................. 20.............

Assistant Registrar

To:
The Assessing Officer
Copy forwarded to Shri .............................................................. with reference to his letter No. ........................................ dated .................................

Assistant Registrar
APPENDIX XLI (b)

Letter communicating the rejection of the request for refund of fee

No.
From:

........................................
........................................
........................................

To:
........................................
........................................
........................................

Sir,
Sub: Tribunal fee ............ Refund of - regarding.

With reference to your letter No............................................ dated ............ ........................................, I am directed to inform you that your request for refund of Tribunal fee in the above matter has been rejected by the Bench as it is not admissible under the provisions of the Income Tax Act.

Yours faithfully,

Assistant Registrar
APPENDIX XLI(c)

Letter when no appeal filed but request for refund of fee made

No. F ……………………………
From:

……………………………………
……………………………………
……………………………………

To:
……………………………………
……………………………………
……………………………………

Sir,

Sub: Refund of Tribunal fee-regarding.

With reference to your letter dated ……………………, I am directed to inform you that you may apply to the Assessing Officer concerned for the refund of Tribunal fee of Rs. …………………………………… paid in the ……………………………. on ……………………………… in respect of the I.T. appeal which you intended to file before the Tribunal but ultimately did not do so. Your application to the Assessing Officer, should be accompanied by the original challan receipt showing the credit of Rs……………………….. in the …………………. It is hereby certified that no Income-tax appeal relating to the assessment year …………… has been filed before the Tribunal by Shri ……………………………. during the period from ……………………………….., Challan received alongwith your letter dated ……………………………… is retuned herewith.

Yours faithfully,

Assistant Registrar

Encl: Copy forwarded to the AO concerned for necessary action.

Assistant Registrar
## APPENDIX XLII

*Blocked Cases Register*

<table>
<thead>
<tr>
<th>Sl.No.</th>
<th>Appeal No.</th>
<th>Appellant</th>
<th>Reasons of pendency</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>2.</td>
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</tbody>
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APPENDIX XLIII

Supply of certified copy

No……………………………..
Income Tax Appellate Tribunal,
………………………………..
Dated : the  .......................

From :
   The Assistant Registrar,
To,

Subject :  Supply of certified copy ………………..
I.T.A. No. ……………………………..
In the case of  ……………………………
Date of order  ……………………………

Ref : Your application dated ………………….
…………………………………………

Sir,

I am to refer to your application dated …………………………… ……… on the subject cited above and to say that :

1. The application is not duly stamped.
   (Court fee stamp of Rs. ………… is not affixed).
2. Reason, whether it is required for private use or for submitting before any court is not given.
3. Letter of authority/ No objection certificate from the assessee/applicant/respondent is not filed.
4. Please deposit Rs …………………… in advance:
5. The Court fee stamps for Rs………………….. may also be furnished.

Your are requested to comply with the above requirements within fifteen days from the date of receipt of this letter failing which your application will be treated as filed.

Yours faithfully,

Assistant Registrar

Notes :
1. If the copy is required on urgent basis, the copying charges will be double the amount shown in para 4 above.
2. If the publisher of a tax journal requires a photostat copy of an order of the Tribunal for the purpose of publication in his journal, fee as may be prescribed for the purpose is charged for the supply of the Tribunal order.
APPENDIX XLIV


(1) In all communications addressed to the Tribunal by the parties with regard to appeals or applications or cross objections, the number thereof, or, if the number is not known, the date of filing thereof, should invariably be given. Failure to furnish this information will cause avoidable correspondence and needless delay in answering the queries.

(2) An application for adjournment of the hearing should be made at the earliest possible. If it could be presented personally, it should be done so. If it cannot be presented personally, a stamped envelope with the address of the addressee or his representative, should, as far as possible, accompany the application. If a reply is required telegraphically, the necessary postage stamps should accompany the application. If a telegram is sent asking for adjournment, arrangement should be made for a reply-paid telegram. The suggestion made in this paragraph is intended not as a measure of economy but as a measure for greater efficiency. The Tribunal is not bound to reply the applications for adjournment. Replies will, however, be given as far as possible. Unless the assessee hears that his application for adjournment has been granted, he should remain present at the hearing of the appeal or application or cross objection, as the case may be.

(3) Whenever an appeal or application or cross objection is filed which is connected with an appeal or application or cross objection relating to the same party filed earlier, reference thereto should invariably be given with the later appeal or application or cross objection so that the various connected appeals or cross objections could be linked together. This will be for the convenience of the parties themselves.

If any practitioner wishes that appeals and applications and cross objections relating to different assessee in which he is engaged, should be taken up on the same or consecutive days, he should intimate to the Tribunal the particulars of those appeals and applications and cross objections including the date of filing thereof, well in advance.

(4) An application for an early hearing of an appeal should invariably give detailed reasons why the assessee wants that his appeal should be given preference over the appeals made by other assessees. The application should also state whether or not the tax has been paid and, if so, to what extent.

(5) Attention is invited to Rules 10 of the Appellate Tribunal Rules, 1963. That Rule provides that, where a fact which cannot be borne out by or is contrary to record is alleged, it should be stated clearly and concisely and should be supported by a duly sworn affidavit. Complaints are, at times, made before the Tribunal that certain statements attributed to the assessee or their representatives were, in fact, not made. Unless Rule 10 is complied with, it is not ordinarily possible to go outside the record. An application for time for filing an affidavit as required by Rule 10 at the time of hearing of the appeals will not ordinarily be granted. The object of this suggestion is to save time in hearing and deciding appeals, applications and cross objections.
If an appeal/Cross Objection is barred by time or if there are reasons for believing that it may be barred by time, an application for condoning the delay should be made well in advance before the hearing of appeal/Cross Objection. Such an application should ordinarily be supported by an affidavit and other documentary evidence, as for example, a medical certificate.

Three copies (typed if possible) of the statements made by the assessee or the witnesses or of documents relied upon or of extract of accounts, where necessary, should be produced at the time of hearing of the appeal, application or cross objection. As far as possible all such documents and papers should be in English or translated in English. This suggestion is intended to facilitate the hearing of the appeal, application or cross-objection. Extracts or accounts should, if possible, be certified by the assessee’s representative and be in English.

Books of Account should be kept handy at the time of hearing of appeal, application or cross objection. If books of account for the year preceding or succeeding year are relevant, they should also be kept handy.

Assesseees should, as far as possible, be present at the hearing of the appeal, application or cross objection. This suggestion is made entirely in the interest of the assessee.

It has been noticed that requests are made to block the appeals to await decisions of the High Court or the Supreme Court on similar points involved in the appeals. In order to avoid multiplicity of proceedings, the Appellate Tribunal accedes to such requests. It is, however, found that in many of such cases, the particulars of the case involving the identical points are not on record so as to find out whether that case has been disposed of by the High Court/ the Supreme Court or not. This results in prolonged correspondence between the Tribunal and the parties causing long and avoidable delay in the disposal of those blocked appeals/ applications/cross objection. It is, therefore, suggested that an application for keeping the appeals/applications/cross objections blocked should invariably furnish the particulars of the cases pending with the High Court/the Supreme Court involving identical points for which the appeals or applications or cross objections are sought to be blocked. The assessee and the Departmental Representatives should inform the Tribunal about the disposal of the case by the High Court or the Supreme Court immediately after its disposal so as to enable the Tribunal to dispose of such blocked cases soon thereafter. In this connection, it may be made clear that the Tribunal is not bound to keep such appeals/ applications/cross objections blocked for indefinite periods.

Whenever any appeal against the penalty order passed by the IAC is filed, the Appellant should invariably inform the Tribunal in the forwarding letter whether any quantum appeal pertaining to the same assessment year is pending before the A.A.C. concerned. The Tribunal should be informed immediately after the disposal of the said quantum appeal by the A.A.C. If the said quantum appeal has already been disposed of by the A.A.C. at the time of filing of the penalty appeal before the Tribunal, the date of filing of the quantum appeal before the Tribunal may be intimated so as to enable it to link both the appeals and post them for hearing on one date. In case no such quantum appeal is proposed to be filed before the Tribunal, the fact may be intimated to the Tribunal, so that the penalty appeal may be posted for hearing.
In exercise of the powers conferred by sub-section (5) of section 255 of the Income-tax Act, 1961 (43 of 1961), the Appellate Tribunal is pleased to make the following rules, namely:—

Rules to regulate the procedure of the Appellate Tribunal and the procedure of the Benches of the Tribunal

Short title and commencement.

1. (1) These rules may be called the Income-tax (Appellate Tribunal) Rules, 1963.
   (2) They shall come into force at once.

Definitions.

2. In these rules, unless there is anything repugnant in the subject or context,—
   (i) “Act” means the Income-tax Act, 1961 (43 of 1961);
   (ii) “authorised representative” means—
         (a) in relation to an assessee, a person duly authorised by the assessee under section 288 to attend before the Tribunal; and
         (b) in relation to an income-tax authority who is a party to any proceeding before the Tribunal, a person duly appointed by the Central Government by notification in the Official Gazette as authorised representative to appear, plead and act for such authority in any such proceeding and any other person acting on behalf of the person so appointed;
   (iii) “Bench” means a Bench of the Tribunal constituted under sub-section (1) of section 255 read with sub-section (2) thereof and includes the President, Senior Vice-President, Vice-President or any other Member sitting singly under the provisions of sub-section (3) of the said section and a Special Bench constituted under the same provision;
   (iv) “member” means a member of the Tribunal;
   (v) “prescribed form” means a form prescribed in the rules made by the Central Board of Direct Taxes under section 295;
   (vi) “President” means the President of the Tribunal;
   (vii) “Registrar” means the person who is for the time being discharging the functions of the Registrar of the Tribunal and includes a Deputy Registrar and Assistant Registrar where the context so requires;
   (viii) “section” means a section of the Act;
   (ix) “Senior Vice-President” means the Senior Vice-President of the Tribunal;
   (x) “Tribunal” means the Appellate Tribunal constituted by the Central Government under section 252, and includes, where the context so requires, a Bench exercising and discharging the powers and functions of the Tribunal;
   (xi) “Vice-President” means a Vice-President of the Tribunal.
Sittings of Bench.

3. A Bench shall hold its sittings at its headquarters or [at such other place or places as may be authorised by the President.]

Powers of Bench.

4. (1) A Bench shall hear and determine such appeals and applications made under the Act as the President may by general or special order direct.

(2) Where there are two or more Benches of the Tribunal working at any headquarters, the President or, in his absence, the [Senior Vice-President/Vice-President of the concerned zone or, in his absence, the seniormost member of the station present at the headquarters] may transfer an appeal or an application from any one of such Benches to any other.

Powers and functions of the Registrar.

4A. (1) The Registrar/Deputy Registrar/Assistant Registrar shall have the custody of records of the Tribunal and shall exercise such other functions including weeding out of old records as may be assigned to him under these rules by the President, Senior Vice-President, Vice-President of the concerned Zone or Senior Member of the Bench.

(2) Subject to any general or special order of the President, the Registrar shall have the following powers and duties, namely:—

(i) to receive all appeals and reference applications and miscellaneous applications for stay as well as the other documents including applications for early hearings, transfer of appeals, applications for adjournment;

(ii) to endorse on such appeals and applications the date of receipt for the purpose of calculating limitation [and the amount of fee received];

(iii) to scrutinize all appeals and applications so received to find out whether they are in conformity with rules;

(iv) to point out defects in such appeals and applications to the parties requiring them to rectify by affording reasonable opportunity and, if within the time so granted defects are not rectified, to obtain the orders of the Bench for the return of the appeals and applications;

(v) to check whether the appeal or appeals are barred by limitation and, if so, intimate the party and place the matter before the Bench for orders;

(va) to send the memo of appeals, applications, petitions along with enclosures to the opposite party (respondents) within a reasonable time from their institution by the applicant/Department and to receive cross objection on the appeal filed by the applicant/Department and to carry out similar functions as indicated in sub-rules (ii) to (v) of this rule;]

(vi) subject to the directions of the President, Senior Vice-President, Vice-President and Senior Member of the Bench, to fix the date of hearing of the appeals and applications and direct the issue of notices therefor;

(vii) to ensure that sufficient number of cases are fixed before the Bench or Benches under the directions of the President, Senior Vice-President, Vice-President or Senior Member, as the case may be;
(viii) to bring on record legal representatives, in case of death of any party, to the proceedings;

(ix) to verify the service of notice or other processes and to ensure that the parties are properly served, after obtaining the orders of the Bench whenever required for substituted service;

(x) to requisition records from the custody of any authority;

(xi) to allow inspection of records of the Tribunal;

(xii) to return the documents filed by any authority on orders of the Bench;

(xiii) to consolidate the appeals relating to the same assessee or the same issue or for any reason on the direction of the President, Senior Vice-President, Vice-President or Senior Member;

(xiv) to fix cases out of turn on the direction of the President, Senior Vice-President, Vice-President or Senior Member;

(xv) to certify and issue copies of the orders of the Tribunal to the parties;

(xvi) to grant certified copies of documents filed in the proceedings to the parties, in accordance with the rules;

(xvii) to grant certified copies of the orders of Tribunal for publication, in accordance with the rules;

(xviii) to segregate cases to be heard by Single Member and fix them for hearing separately;

(xix) to ensure that remand reports are submitted in time whenever called for by the Bench by issuing necessary reminders to the authority concerned;

(xx) to obtain orders of the Bench on applications for withdrawal of appeals and applications and put up before the Bench;

(xxii) to refund the institution fee on the direction of the Bench.]

Language of the Tribunal.

5. The language of the Tribunal shall be English.

12[Filing of documents in Hindi.

5A. Notwithstanding anything contained in these rules, the parties may file documents drawn up in Hindi, if they so desire, in the Benches located in such States as may be notified by the President in this behalf from time to time.]

NOTES

Vide Notification No. F. 186-Ad(AT)/71, dated 5-3-1974, documents drawn up in Hindi may be filed in the States of Gujarat, Maharashtra, Uttar Pradesh, Punjab, Chandigarh, Delhi, Madhya Pradesh, Rajasthan and Bihar at the following stations where Benches of the Tribunal are located, namely:—

Ahmedabad, Bombay, Nagpur, Allahabad, Amritsar, Chandigarh, Delhi, Indore, Jabalpur, Jaipur, and Patna.

13[Use of Hindi in proceedings and orders.

5B. Notwithstanding anything contained in these rules, the Tribunal in its discretion may permit the use of Hindi in its proceedings or may pass orders in Hindi, in such States as may be notified by the President in this behalf from time to time:
Provided that where the order is passed in Hindi, it shall be accompanied by an authorised English translation thereof.

NOTES

New rule 5B, inserted by the Income-tax (Appellate Tribunal) (Amendment) Rules, 1975, permits the use of Hindi by the Appellate Tribunal in its proceedings and also enables them to pass order in Hindi in such States as may be notified by the President from time to time. However, where the order is passed in Hindi it shall be accompanied by an authorised English translation.

For this purpose, vide Notification No. F. 71-Ad(AT)/74, dated 5-5-1975, the President of the Appellate Tribunal has notified the States of Gujarat, Maharashtra, Uttar Pradesh, Punjab, Madhya Pradesh, Rajasthan, Bihar and the Union Territories of Chandigarh and Delhi and the following stations where Benches of the Tribunal are located, namely:

1. Ahmedabad,
2. Bombay,
3. Nagpur,
4. Allahabad,
5. Amritsar,
6. Chandigarh,
7. Delhi,
8. Indore,
9. Jabalpur,
10. Jaipur,
11. Patna.

Procedure for filing appeals.

6. (1) A memorandum of appeal to the Tribunal shall be presented by the appellant in person or by an agent to the Registrar at the headquarters of the Tribunal at Bombay, or to an officer authorised in this behalf by the Registrar, or sent by registered post addressed to the Registrar or to such officer.

(2) A memorandum of appeal sent by post under sub-rule (1) shall be deemed to have been presented to the Registrar or to the officer authorised by the Registrar, on the day on which it is received in the office of the Tribunal at Bombay, or, as the case may be, in the office of such officer.

Date of presentation of appeals.

7. The Registrar, or, as the case may be, the authorised officer, shall endorse on every memorandum of appeal the date on which it is presented or deemed to have been presented under rule 6 and shall sign the endorsement.
NOTES

Vide Order No. 1 of 1973, dated 1-10-1973, the Assistant Registrar of the Appellate Tribunal at Bombay, Allahabad, Madras, Calcutta, Delhi, Hyderabad, Patna, Cochin, Ahmedabad, Bangalore, Indore, Chandigarh, Nagpur, Cuttack, Jaipur, Amritsar, Poona and Gauhati have been authorised to endorse on memorandum of appeal the date on which it is presented or deemed to have been presented under rule 6. However, if at the time of presentation of appeal, the Assistant Registrar is absent from office, the appeal or application may be presented to the Superintendent/Assistant Superintendent/senior most Head Clerk during office hours. In case the applicant apprehends that it is last day of the limitation for presentation of his appeal and application, he may present it to the Assistant Registrar at his residence or any other place wherever he may be or to Member of the Tribunal at his residence or wherever he may be.

Contents of memorandum of appeal.

8. Every memorandum of appeal shall be written in English and shall set forth, concisely and under distinct heads, the grounds of appeal without any argument or narrative; and such grounds shall be numbered consecutively.

What to accompany memorandum of appeal.

9. (1) Every memorandum of appeal shall be in triplicate and shall be accompanied by two copies (at least one of which shall be a certified copy) of the order appealed against, two copies of the order of the Income-tax Officer, two copies of the grounds of appeal before the first appellate authority and two copies of the statement of facts, if any, filed before the said appellate authority.

(2) (i) In the case of appeal against the order of penalty, the memorandum of appeal shall also be accompanied by two copies of the assessment order;

(ii) In the case of appeal against the assessment under section 143(3) read with section 144B, the memorandum of appeal shall also be accompanied by two copies of the draft assessment order and two copies of the Inspecting Assistant Commissioner’s directions under section 144B;

(iii) In the case of assessment under section 143(3) read with section 144A, the memorandum of appeal shall also be accompanied by two copies of the Inspecting Assistant Commissioner’s directions under section 144A; and

(iv) In the case of assessment under section 143 read with section 147, the memorandum of appeal shall also be accompanied by two copies of the original assessment order, if any.

(3) The Tribunal may in its discretion accept a memorandum of appeal which is not accompanied by all or any of the documents referred to in sub-rule (1).

Explanation: For the purpose of this rule, “certified copy” will include the copy which was originally supplied to the appellant as well as a photostat copy thereof duly authenticated by the appellant or his authorised representative as a true copy.

NOTES

It has been clarified by the President, Income-tax Appellate Tribunal, in his letter No. F. 38-JS (AT)/71, dated 9-8-1971, that a copy of the order appealed against bearing the signature of the issuing or authorised officer and seal of the office which issued the copies, will be treated as equivalent to a certified copy of the order appealed against.
Filing of affidavits.

10. Where a fact which cannot be borne out by, or is contrary to, the record is alleged, it shall be stated clearly and concisely and supported by a duly sworn affidavit.

Grounds which may be taken in appeal.

11. The appellant shall not, except by leave of the Tribunal, urge or be heard in support of any ground not set forth in the memorandum of appeal, but the Tribunal, in deciding the appeal, shall not be confined to the grounds set forth in the memorandum of appeal or taken by leave of the Tribunal under this rule:

Provided that the Tribunal shall not rest its decision on any other ground unless the party who may be affected thereby has had a sufficient opportunity of being heard on that ground.

Rejection or amendment of memorandum of appeal.

12. The Tribunal may reject a memorandum of appeal, if it is not in the prescribed form or return it for being amended within such time as it may allow. On representation after such amendment, the memorandum shall be signed and dated by the officer competent to make an endorsement under rule 7.

Who may be joined as respondent in an appeal by assessee.

13. In an appeal by an assessee under sub-section (1) of section 253, the Income-tax Officer [Assessing Officer] concerned shall be made a respondent to the appeal.

Who may be joined as respondent in an appeal by the Income-tax Officer.

14. In an appeal by the Income-tax Officer [Assessing Officer] under sub-section (2) of section 253, the appellant before the Appellate Assistant Commissioner [Commissioner of Income-tax (Appeals)] shall be made a respondent to the appeal.

What to accompany memorandum of appeal under section 253(2).

15. In an appeal under sub-section (2) of section 253, a certified copy of the order of the Commissioner directing that an appeal be preferred, shall be appended to the memorandum of appeal.

Authorising a representative to appear.

16. In any appeal by any assessee, where the memorandum of appeal is signed by his authorised representative, the assessee shall append to the memorandum a document authorising the representative to appear for him and if the representative is a relative of the assessee, the document shall state what his relationship is with the assessee, or if he is a person regularly employed by the assessee, the document shall state the capacity in which he is at the time employed.

NOTES

Where the power of attorney/vakalatnama is filed in favour of a firm, the constitution of the firm should also be intimated to the Tribunal vide Notification No. F. 161-Ad(AT)/70, dated 8-5-1973.

Authorisation to be filed.

17. An authorised representative appearing for the assessee at the hearing of an appeal shall, unless the document referred to in rule 16 has been appended, file such a document before the commencement of the hearing.
Dress regulations for the members and for the representatives of the parties.

17A. (i) Summer dress for the Members shall be white shirt, white pant with black coat, a black tie or a buttoned-up black coat.

In winter, striped or black trousers may be worn in place of white trousers.

In the case of female Members, however, the dress shall be black coat over white saree or any other sober saree.

(ii) Dress for the authorised representatives of the parties (other than a relative or regular employee of the assessee) appearing before the Tribunal shall be the following:

(a) In the case of male, a suit with a tie or buttoned-up coat over a pant or national dress, i.e., a long buttoned-up coat on dhoti or churidar pyjama. The colour of the coat shall, preferably, be black.

(b) In the case of female, black coat over white or any other sober coloured saree.

Where, however, the authorised representatives belong to a profession like that of lawyers or Chartered Accountants and they have been prescribed a dress for appearing in their professional capacity before any Court, Tribunal or other such authority, they may, at their option, appear in that dress, in lieu of the dress mentioned above.

(iii) All other persons appearing before the Tribunal shall be properly dressed.

Preparation of paper books, etc.

18. (1) If the appellant or the respondent, as the case may be, proposes to refer or rely upon any document or statements or other papers on the file of or referred to in the assessment or appellate orders, he may submit a paper book in duplicate containing such papers duly indexed and pagged at least a day before the date of hearing of the appeal along with proof of service of a copy of the same on the other side at least a week before:

Provided, however, the Bench may in an appropriate case condone the delay and admit the paper book.

(2) The Tribunal may suo motu direct the preparation of a paper book in triplicate by and at the cost of the appellant or the respondent containing copies of such statements, papers and documents as it may consider necessary for the proper disposal of the appeal.

(3) The papers referred to in sub-rule (1) above must always be legibly written or type-written in double space or printed. If xerox copy of a document is filed, then the same should be legible. Each paper should be certified as a true copy by the party filing the same, or his authorised representative and indexed in such a manner as to give the brief description of the relevance of the document, with page numbers and the Authority before whom it was filed.

(4) The additional evidence, if any, shall not form part of the same paper book. If any party desires to file additional evidence, then the same shall be filed by way of a separate paper book containing such particulars as are referred to in sub-rule (3) accompanied by an application stating the reasons for filing such additional evidence.

(5) The parties shall not be entitled to submit any supplementary paper book, except with the leave of the Bench.
Documents that are referred to and relied upon by the parties during the course of arguments shall alone be treated as part of the record of the Tribunal.

Paper/paper books not conforming to the above rules are liable to be ignored.

Date and place for hearing of appeal to be notified.

19. (1) The Tribunal shall notify to the parties specifying the date and place of hearing of the appeal and send a copy of the memorandum of appeal to the respondent either before or with such notice.

(2) The issue of the notice referred to in sub-rule (1) shall not by itself be deemed to mean that the appeal has been admitted.

Date and place of hearing of appeal, how fixed.

20. The date and place of hearing of the appeal shall be fixed with reference to the current business of the Tribunal and the time necessary for the service of the notice of appeal, so as to allow the parties sufficient time to appear and be heard in support of or against the appeal.

Grant of time to answer in an appeal under section 253(1).

21. In an appeal under sub-section (1) of section 253, in fixing the date for the respondent to appear and answer to the appeal, a reasonable time shall be allowed for the necessary communication with the Commissioner through the proper channel and for the issue of instructions to an authorised representative to appear and answer on behalf of the respondent.

Cross-objections.

22. A memorandum of cross-objections filed under sub-section (4) of section 253 shall be registered and numbered as an appeal and all the rules, so far as may be, shall apply to such appeal.

Hearing of the appeal.

23. On the day fixed, or any other day to which the hearing may be adjourned, the appellant shall be heard in support of the appeal. The Tribunal shall, then, if necessary, hear the respondent against the appeal, and in such case the appellant shall be entitled to reply.

24. Where, on the day fixed for hearing or on any other date to which the hearing may be adjourned, the appellant does not appear in person or through an authorised representative when the appeal is called on for hearing, the Tribunal may dispose of the appeal on merits after hearing the respondent:

Provided that where an appeal has been disposed of as provided above and the appellant appears afterwards and satisfies the Tribunal that there was sufficient cause for his non-appearance, when the appeal was called on for hearing, the Tribunal shall make an order setting aside the ex parte order and restoring the appeal.

25. Where, on the day fixed for hearing or any other date to which the hearing may be adjourned, the respondent does not appear in person or through an authorised representative when the appeal is called on for hearing, the Tribunal may dispose of the appeal on merits after hearing the respondent:

Provided that where an appeal has been disposed of as provided above and the respondent appears afterwards and satisfies the Tribunal that there was sufficient cause for his non-appearance when the appeal was called on for hearing, the Tribunal shall make an order setting aside the ex parte order and restore the appeal.
Continuation of proceedings after the death or adjudication of a party to the appeal.

26. Where an assessee whether he be the appellant or the respondent to an appeal dies or is adjudicated insolvent or in the case of a company is being wound up, the appeal shall not abate and may, if the assessee was the appellant, be continued by, and if he was the respondent be continued against, the executor, administrator or other legal representative of the assessee or by or against the assignee, receiver or liquidator, as the case may be.

Respondent may support order on grounds decided against him.

27. The respondent, though he may not have appealed, may support the order appealed against on any of the grounds decided against him.

Remand of the case by the Tribunal.

28. Where the Tribunal is of the opinion that the case should be remanded, it may remand it to the authority from whose order the appeal has been preferred or to the Income-tax Officer, with such directions as the Tribunal may think fit.

Production of additional evidence before the Tribunal.

29. The parties to the appeal shall not be entitled to produce additional evidence either oral or documentary before the Tribunal, but if the Tribunal requires any document to be produced or any witness to be examined or any affidavit to be filed to enable it to pass orders or for any other substantial cause, or, if the income-tax authorities have decided the case without giving sufficient opportunity to the assessee to adduce evidence either on points specified by them or not specified by them, the Tribunal, for reasons to be recorded, may allow such document to be produced or witness to be examined or affidavit to be filed or may allow such evidence to be adduced.

Mode of taking additional evidence.

30. Such document may be produced or such witness examined or such evidence adduced either before the Tribunal or before such income-tax authority as the Tribunal may direct.

Additional evidence to be submitted to the Tribunal.

31. If the document is directed to be produced or witness examined or evidence adduced before any income-tax authority, he shall comply with the direction of the Tribunal and after compliance send the document, the record of the deposition of the witness or the record of the evidence adduced, to the Tribunal.

Adjournment of appeal.

32. The Tribunal may, on such terms as it thinks fit, and at any stage, adjourn the hearing of the appeal.

30a [Award of costs.

32A. (1) The costs of any appeal shall be at the discretion of the Tribunal.

(2) The costs awarded by the Tribunal shall be paid or recovered as if it were a tax payable or a refund due to a party.

(3) Notwithstanding anything contained hereinabove, the Tribunal may in its discretion, direct such costs to be deposited in any other manner as it deems fit.]
Proceedings before the Tribunal.

33. Except in cases to which the provisions of section 54 of the Indian Income-tax Act, 1922, and/or section 137 of the Act are applicable and cases in respect of which the Central Government has issued a notification under sub-section (2) of section 138 of the Act, the proceedings before the Tribunal shall be open to the public. However, the Tribunal may, in its discretion, direct that proceedings before it in a particular case will not be open to the public.

[Order to be pronounced, signed and dated.

34. (1) The order of the Bench shall be in writing and shall be signed and dated by the members constituting it.

(2) The members constituting the Bench or, in the event of their absence by retirement or otherwise, the Vice-President, Senior Vice-President or the President may mark an order as fit for publication.

(3) Where a case is referred under sub-section (4) of section 255, the order of the member or members to whom it is referred shall be signed and dated by him or them, as the case may be.

(4) The Bench shall pronounce its orders in the Court.

(5) The pronouncement may be in any of the following manners: -

(a) The Bench may pronounce the order immediately upon the conclusion of the hearing, the Bench shall give a date for pronouncement.

(b) In case where no date of pronouncement is given by the Bench, every endeavour shall be made by the Bench to pronounce the order within 60 days from the date on which the hearing of the case was concluded but, where it is not practicable so to do on the gound of exceptional and extraordinary circumstances of the case, the Bench shall fix a future day for pronouncement of the order, and such date shall not ordinarily be a day beyond a further period of 30 days and due notice of the day so fixed shall be given on the notice board.

(6) The order of the Bench shall ordinarily be pronounced by the Members who heard the appeal. However, if the said Members or any of them is or are not available for pronouncement for any reason, then the order will be pronounced by such Member or Members as may be nominated by the President, Senior Vice-President, Vice-President, or Senior Member, as the case may be.

(7) In the case where the order is ready in every respect and can be made available to the parties, the Bench may advance the date of pronouncement and put this information on the notice board and the order shall be pronounced accordingly.

(8) In a case where the order cannot be pronounced on the date given, the date of pronouncement may be deferred, subject to sub-rule ((5) (c) above, to a further date and information thereof shall be given on the notice board.]
Provided it shall not be necessary to post Miscellaneous Application for hearing if it
prima facie appears to be a petition for review.

(4) An order disposing of an application, under sub-rule (3), shall be in writing giving reasons in
support of its decision.]

Order to be communicated to parties.

35. The Tribunal shall, after the order is signed, cause it to be communicated to the assessee and to
the Commissioner.

35A. (1) (a) Every application for stay of recovery of demand of tax, interest, penalty, fine, estate
duty or any other sum shall be presented in triplicate by the applicant in person, or by his duly
authorised agent, or sent by registered post to the Registrar or the Assistant Registrar, as the case
may be, at the headquarters of a Bench or Benches having jurisdiction to hear the appeals in
respect of which the stay application arises.

(b) Separate applications shall be filed for stay of recovery of demands under different enactments.

(2) Every application shall be neatly typed on one side of the paper and shall be in English and
shall set forth concisely the following:—

(i) short facts regarding the demand of the tax, interest, penalty, fine, estate duty or any
other sum, recovery of which is sought to be stayed;

(ii) the result of the appeal filed before the Appellate Assistant Commissioner, if any;

(iii) the exact amount of tax, interest, penalty, fine, estate duty or any other sum demanded,
as the case may be, and the amount undisputed therefrom and the amount outstanding;

(iv) the date of filing the appeal before the Tribunal and its number, if known;

(v) whether any application for stay was made to the revenue authorities concerned, and if
so the result thereof (copies of correspondence, if any, with the revenue authorities to be
attached);

(vi) reasons in brief for seeking stay;

(vii) whether the applicant is prepared to offer security, and if so, in what form;

(viii) prayers to be mentioned clearly and concisely (stating exact amount sought to be
stayed);

(ix) the contents of the application shall be supported by an affidavit sworn by the applicant
or his duly authorised agent;

(x) [36 [***].

(3) An application which does not conform with the above requirements is liable to be summarily
rejected.]

What to accompany an application for reference under section 256(1).

36. [An application for reference under sub-section (1) of section 256 shall be in triplicate and
shall be accompanied by documents referred to in item No. 7 of Form No. 37 prescribed under rule
48 of the Income-tax Rules, 1962, which in the opinion of the applicant should form part of the
case, and a translation in English of any such document, where necessary.]
**Procedure in respect of application under section 256(1).**

37. Rules 6, 7, 12, 19, 20, 21, 23, 26 and 34 shall apply *mutatis mutandis* to an application under sub-section (1) of section 256.

**Who may be joined as a respondent in an application by the assessee.**

38. Where the application is by an assessee, the Commissioner to whom the Income-tax Officer is subordinate shall be made a respondent.

**Who may be joined as a respondent in an application by the Commissioner.**

39. Where the application is by the Commissioner, the assessee shall be made a respondent.

**Same Bench to hear the application.**

40. The Bench which heard the appeal giving rise to the application shall hear it unless the President, the Senior Vice-President or the Vice-President, as the case may be, directs otherwise.

**Time for submission of reply by the respondent.**

41. On receipt of the notice of the date of hearing of the application, the respondent shall, at least 7 days before the date of hearing, submit a reply in writing to the application.

**Contents of the reply.**

42. The reply to the application shall specifically admit or deny whether the question of law formulated by the applicant arises out of the order under sub-section (1) of section 254. If the question formulated by the applicant is defective, the reply shall state in what particular the question is defective and what is the exact question of law which arises out of the said order. The reply shall be accompanied by two copies thereof, a list of documents (the particulars of which shall be stated) which, in the opinion of the respondent, should form part of the case and a translation in English of any such document, where necessary.

**Dismissal if no question of law arises.**

43. On the day fixed for the hearing of the application or any other day to which the hearing may have been adjourned, after hearing the parties, the Tribunal shall dismiss the application, if it is of the opinion that no question of law arises out of the order passed under sub-section (1) of section 254.

**Statement of case to be prepared, if a question of law arises.**

44. Where the Tribunal is of the opinion that a question of law arises out of the order under sub-section (1) of section 254, it shall draw up a statement of the case.

**What to accompany the statement of the case.**

45. The Tribunal shall append to the statement documents which, in its opinion, form part of the case and as supplied to it by the parties. Within such time after the statement of the case is drawn up, as the Tribunal may direct, the applicant, or the respondent, as the case may be, shall, in addition to the documents already filed in accordance with rule 36, file as many certified copies of the documents which form annexures to the case, as the Tribunal may direct, and in case the party responsible for filing defaults, the Tribunal may send the statement to the High Court without annexures.]
Order on application to be communicated to the parties.

46. The order on the application for reference shall be communicated to the assessee and the Commissioner.

Same Bench to deal with requisition from High Court under section 256(2).

47. Where a requisition is received from the High Court under sub-section (2) of section 256, or where the case is referred back under section 258, it shall be dealt with by the Bench referred to in rule 40 unless otherwise directed by the President [or the Senior Vice-President] [or the Vice-President, as the case may be].

Copy of the judgment of the High Court to be sent to the Bench.

48. When a copy of the judgment of the High Court is received by the Tribunal under sub-section (1) of section 260, it shall be sent to the Bench referred to in rule 40, or any other Bench as directed by the President, [the Senior Vice-President or the Vice-President,] for such orders as may be necessary.

Scale of copying fees.

49. (1) Copying fees for supply of certified copies shall be charged as under:

- For a full page or part thereof, Rs. 10 irrespective of whether the copy is typed or xeroxed.

(2) Except in cases where copies are supplied free under the rules or instructions for the time being in force and in cases covered by sub-rule (3), the scale of fees to be charged for the supply of copies urgently shall be twice those prescribed by sub-rule (1) where the copies are typed and in such cases, fifty per cent of the fees so charged shall be paid to the official who types such copies.

(3) Where a party applies for immediate delivery of a copy of evidence taken down by a stenographer, the fee charged shall be twice those prescribed by sub-rule (1), and in case a typed copy is supplied, fifty per cent of the fees so charged shall be paid to the official who types such copies.

(4) If a publisher applies for a copy of an order of the Tribunal for the purpose of publication, the fee for such copy shall be Rs. 15 per page or part thereof.

(5) Copying fees for supply of certified copies, whether typed or xeroxed, shall be recovered in advance in cash.

Fees for inspection of records.

50. (1) Fees for inspecting records and registers of the Tribunal shall be charged as follows:

- For the first hour or part thereof Rs. 20
- For every additional hour or part thereof Rs. 10

(2) Fees for inspection shall be recovered in advance in cash.

(3) No fees shall be charged for inspecting records of a pending appeal or application by a party thereto.
Repeal and saving.

51. The Appellate Tribunal Rules, 1946, are hereby repealed except as to proceedings to which the Indian Income-tax Act, 1922, applies.

Application of Rules.

49[52. These rules shall apply mutatis mutandis to proceedings under all such Acts which provide for adjudication of disputes by the Income-tax Appellate Tribunal.]

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FOOT-NOTES

1. Substituted by the IT (Appellate Tribunal) (Amendment) Rules, 1983, w.e.f. 27-1-1983.
2. Inserted by the IT (Appellate Tribunal) (Amendment) Rules, 1987, w.e.f. 1-8-1987.
4. Renumbered as a result of insertion of new clause (ix), ibid.
6. Substituted for ‘such other place as it may consider convenient’ by the IT (Appellate Tribunal) (Amendment) Rules, 1987, w.e.f. 1-8-1987.

8. Substituted for ‘senior most member present’ by the IT (Appellate Tribunal) (Amendment) Rules, 1987, w.e.f. 1-8-1987.
10. Substituted by the IT (Appellate Tribunal) (Amendment) Rules, 2002, w.e.f. 8-4-2002. Prior to its substitution. Sub-rule (1) read as under:
   *(1) The Registrar shall have the custody of the records of the Tribunal and shall exercise such other functions including weeding out of old records as may be assigned to him under these rules by the President.*
11. Inserted, ibid.
12. Inserted by the IT (Appellate Tribunal) (Amendment) Rules, 1974.
15. Inserted, ibid.
17. Inserted by the IT (Appellate Tribunal) (Amendment) Rules, 1987, w.e.f. 1-4-1987.
18. Inserted by the IT (Appellate Tribunal) (Amendment) Rules, 2002, w.e.f. 8-4-2002.
19. Substituted by the IT (Appellate Tribunal) (Amendment) Rules, 1986, w.e.f. 17-2-1986. Earlier, it was inserted by the IT (Appellate Tribunal) (Amendment) Rules, 1984, w.e.f. 1-4-1984.
Substituted by the IT (Appellate Tribunal) (Amendment) Rules, 2002, w.e.f. 8-4-2002.

Prior to its substitution, clause (i) read as under:

‘(i) Summer dress for the Members shall be shirt pant with black coat and a black tie or a buttoned-up black coat.

In winter, striped or black trousers may be worn in place of white trousers.

In the case of female Members, however, the dress shall be black coat over white saree.’


Substituted by the IT (Appellate Tribunal) (Amendment) Rules, 1992, w.e.f. 24-7-1992.

Prior to substitution sub-rule (1), read as under:

“(1) The appellant shall, within a month of the filing of the appeal submit in triplicate paper book containing copies of the documents, statements of witnesses and other papers on the file of, or referred to in the order of, the Income-tax Officer or Appellate Assistant Commissioner or Inspecting Assistant Commissioner or Commissioner of Income-tax, as the case may be, which he proposes to refer to or rely upon at the hearing of the appeal and the respondent shall also the such a paper book in triplicate within a month of the service of the notice of the filing of the appeal on him.”

Inserted by the IT (Appellate Tribunal) (Amendment) Rules, 1993, w.e.f. 7-10-1993.

Inserted by the IT (Appellate Tribunal) (Amendment) Rules, 2002, w.e.f. 8-4-2002.

Sub-rule (6) renumbered as sub-rule (7), ibid.

Substituted by the IT (Appellate Tribunal) (Amendment) Rules, 1987, w.e.f. 1-8-1987.

Substituted, ibid.

Inserted by the IT (Appellate Tribunal) (Amendment) Rules, 2002, w.e.f. 8-4-2002.


Inserted by the IT (Appellate Tribunal) (Amendment) Rules, 2006, w.e.f. 2-3-2006.

Substituted by the IT (Appellate Tribunal) (Amendment) Rules, 1982.

Earlier rule 34 was amended by the IT (Appellate Tribunal) (Amendment) Rules, 1987, w.e.f. 1-8-1987 and IT (Appellate Tribunal) (Amendment) Rules, 1982.

Inserted by the IT (Appellate Tribunal) (Amendment) Rules, 1991, w.e.f. 25-7-1991.

Inserted by the IT (Appellate Tribunal) (Amendment) Rules, 1970, w.e.f. 12-2-1970.

Oriented by the IT (Appellate Tribunal) (Amendment) Rules, 1980, w.e.f. 1-6-1980.

Substituted by the IT (Appellate Tribunal) (Second Amendment) Rules, 1983, w.e.f. 1-7-1983.

Inserted by the IT (Appellate Tribunal) (Amendment) Rules, 1987, w.e.f. 1-8-1987.

Substituted by the IT (Appellate Tribunal) (Second Amendment) Rules, 1983, w.e.f. 1-7-1983.

Inserted by the IT (Appellate Tribunal) (Amendment) Rules, 1987, w.e.f. 1-8-1987.

Inserted by the IT (Appellate Tribunal) (Second Amendment) Rules, 1983, w.e.f. 1-7-1983.

Substituted by the IT (Appellate Tribunal) (Amendment) Rules, 1984, w.e.f. 1-4-1984.

Substituted by the IT (Appellate Tribunal) (Amendment) Rules, 1982, w.e.f. 24-7-1992 for the following:

“(1) Copying fees for supply of certified copies shall be charged as under:
   (a) For the first 100 words or less Rs.1.00
   (b) For every additional 100 words or fraction thereof 0.50 Paise

(2) Except in cases whose copies are supplied free under the rules or instructions for the time being in force and in cases covered by sub-rule (3), the scale of fees to be charged for the supply of copies urgently shall be twice those prescribed by sub-rule (1); in such cases, 50 percent of the fees so charged shall be paid to the official who types such copies.

(3) Where a party applies for immediate delivery of a copy of evidence taken down by a stenographer, the fee charged shall be 2 ½ times of those prescribed by sub-rule (1); shall be paid to the stenographer.

(4) However, if the publisher of a tax journal requires a photostat copy of an order of the Tribunal for the purpose of publication in his journal, fees of Rs.1.25 per page shall be charged for supply.

(5) Copying fees for supply of certified copies as well as fees for supply of photostat copies shall be recovered in advance in case.”

Substituted for “Rs. 3” by the IT (Appellate Tribunal) (Amendment) Rules, 2002, w.e.f. 8-4-2002.

Substituted for “Rs. 5” by the IT (Appellate Tribunal) (Amendment) Rules, 2002, w.e.f. 8-4-2002.

Substituted for “Rs. 2”, ibid. Earlier it was substituted for “Rs. 1” by the IT (Appellate Tribunal) (Second Amendment) Rules, 1983, w.e.f. 1-7-1983 and “Rs. 1” was substituted for “30 P” by the IT (Appellate Tribunal) (Amendment) Rules, 1980, w.e.f. 1-6-1980.

Substituted for “Rs. 1”, ibid. Earlier it was substituted for “50 P” by the IT (Appellate Tribunal) (Second Amendment) Rules, 1983, w.e.f. 1-7-1983.

Inserted by the IT (Appellate Tribunal) (Amendment) Rules, 1983, w.e.f. 27-1-1983.