





Appeal Shortest Revision

Sec	Point	Provisions
246	Appeal to CIT(A) 	An assessee or any deductor or any collector aggrieved by any of the following orders may appeal to the Commissioner (Appeals) against such orders under section 246A: <ol style="list-style-type: none"> 1. Intimation: 143(1)/200/206CB 2. Order: 143(3)/144/147/115VP/153A 3. Rectification order:154/155 4. Advance Pricing agreement: 92CD 5. Order: 163/170/171/201/237 6. Penalty order: 221/271A/271AA/271AAA/271B/order by DC
249	Procedure for appeal to CIT(A) 	<ul style="list-style-type: none"> ✓ Appeal should be prescribe form(Form35) and Appropriate fees within 30 days of order ✓ The Commissioner (Appeals) shall fix a day and place for the hearing of the appeal and shall give notice of the same to the assessee and to the Assessing Officer, against whose order the appeal is made. He can make further inquiries as deemed FIT. ✓ The order of the Commissioner (Appeals) disposing of the appeal shall be in writing and shall state the points for determination, the decision thereon and the reasons for the decision ✓ In every appeal the Commissioner (Appeals), where it is possible, may hear and decide such appeal within a period of one year from the end of the financial year in which such appeal is filed under section 246A(1).
251	Power of CIT(A)	<ol style="list-style-type: none"> 1) Against order-he may confirm, reduce, enhance or annul the assessment. 2) Against the order of SC: , to confirm, reduce, enhance or annul the assessment 3) Appeal against penalty- confirm or cancel such order or vary it in such a way as to enhance or reduce the penalty 4) Other cases- may pass such orders in the appeal as he deems fit
252-255	Appeal to Tribunal 	<p>Appeal to tribunal shall lie against the order</p> <p>AO- order u/s 115VZC(Tonnage Taxation)/143(3)/144/147/153A/153C/154</p> <p>CIT(A)- 250/270A/271 (Appeal and Penalty order)</p> <p>CIT- 12AA/263/270A/272/154/10(23) (Registration of Trust/Revision/Penalty Order/Exemption order)</p> <p>PCIT-Penalty order u/s 272</p> <p>Appeal shall be in prescribe form and Fees(36). ITAT can also rectify it own order within 6 months. ITAT shall dispose of the case within 4 years from the end of FY in which appeal is filled.</p>
260 A/B	Appeal to HC	an appeal shall lie to the High Court from every order passed in appeal

		<p>by the Appellate Tribunal, if the High Court is satisfied that the case involves a substantial question of law. If the High Court is so satisfied, it shall formulate that question. Appeal shall be in prescribe form and along with prescribe fees within 120 days from the date on which order is received by Assessee or CIT. High Court may determine any issue which – a) has not been determined by the Appellate Tribunal; or b)has been wrongly determined by the Appellate Tribunal</p>
<p>261</p>	<p>Appeal to SC</p>	<p>an appeal shall lie to the Supreme Court from any judgment of the High Court, in a case which the High Court certifies to be a fit one for appeal to the Supreme Court. The provisions of the Code of Civil Procedure, 1908 in regard to appeal shall apply in the case of all appeals to the Supreme Court</p>
<p>Rule:- 46A</p>	<p>WHETER PRODUCTION OF ADDITIONAL EVIDENCE BEFORE COMMISSIONER (A) IS PERMISSIBLE?</p>	<p>The appellant shall not be entitled to produce before the Commissioner (Appeals) any evidence, whether oral or documentary, other than the evidence produced by him during the course of proceedings before the Assessing Officer.</p> <p>However, in the following cases additional evidence shall be admitted by the Commissioner (Appeals) :</p> <ul style="list-style-type: none"> • where the Assessing Officer has refused to admit evidence which ought to have been admitted ; or • where the appellant was prevented by sufficient cause from producing the evidence which he was • called upon to produce by the Assessing Officer ; or • where the appellant was prevented by sufficient cause from producing before the Assessing Officer • any evidence which is relevant to any ground of appeal ; or <p>d. where the Assessing Officer has made the order appealed against without giving sufficient opportunity to the appellant to adduce evidence relevant to any ground of appeal.</p> <p>No additional evidence shall be admitted unless the Commissioner (Appeals) records in writing the reasons for its admission.</p> <p>The Commissioner (Appeals) shall not take into account any additional evidence produced unless the Assessing Officer has been allowed a reasonable opportunity —</p> <ol style="list-style-type: none"> a. to examine the evidence or document or to cross-examine the witness produced by the appellant ; <li style="text-align: center;">or b. to produce any evidence or document or any witness in rebuttal of the additional evidence produced by the appellant. <p>Without prejudice to above, the Commissioner (Appeals) may direct the production of any document, or the examination of any witness, to enable him to dispose of the appeal.</p>

Relevant Cases

<p>Prithvi Brokers & Sharholders</p>	<p>Case: Can Additional Claim be made before Appellant Authority without filling Revised Return</p>	<p>Held: Yes</p>
<p>Meghalaya Steel [SC]</p>	<p>Case: Whether high court has inherent power to revie its own order?</p>	<p>Held: Yes article 226 of Indian Constitution do not preclude this power</p>
<p>National Thermal Power Company</p>	<p>Case: Whether ITAT has power to entertain a matter not raised before CIT[A]</p>	<p>Held: Yes because power of ITAT is not confined to Matter raised in CIT[A] only.</p>

<i>Lachman Dass Hingwala</i>	<i>Whether ITAT has power to recall its own order</i>	<i>Held:</i> <i>ITAT can Recall but cant Review.</i>
<i>Jute corporation of India</i>	<i>Case: The power of CIT[A] to enhance the assessment are wide and plenary</i>	<i>Held: Yes, CIT[A] has all the power of Subordinate authority hence the power are wide and Plenary.</i>
<i>Subrata Roy [SC]</i>	<i>Case: can HC exercise the Inherent power to recall its order by excising jurisdiction even if that order is not ex-party order?</i>	<i>Held: No High court did not have jurisdiction to recall the order passed by it previously.</i>