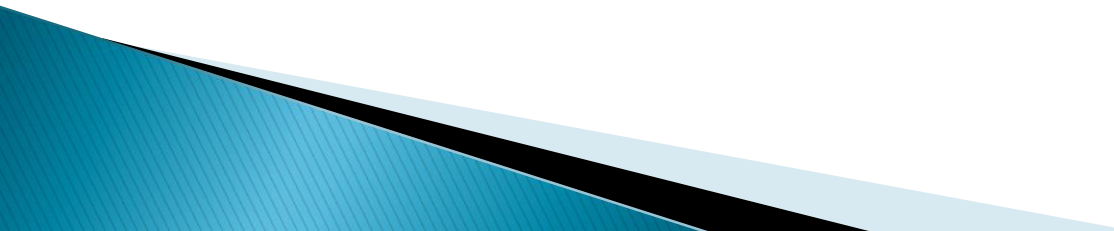


PROVISIONS FOR APPEAL UNDER THE INCOME TAX ACT, 1961

- ▶ SECONDARY PARAMETER AFTER RESPONSE FROM THE ASSESSMENT OR ANY OTHER ORDER ON POST ASSESSMENT EFFECT
 - ▶ MAJOR SOURCE DOCUMENTS: APPEAL AGAINST THE ASSESSMENT, TDS & TCS
 - ▶ SPECIAL SOURCE DOCUMENTS: EFFECT AFTER ASSESSMENT
 - ▶ OUTCOMES: APPEAL THEREOF
- 

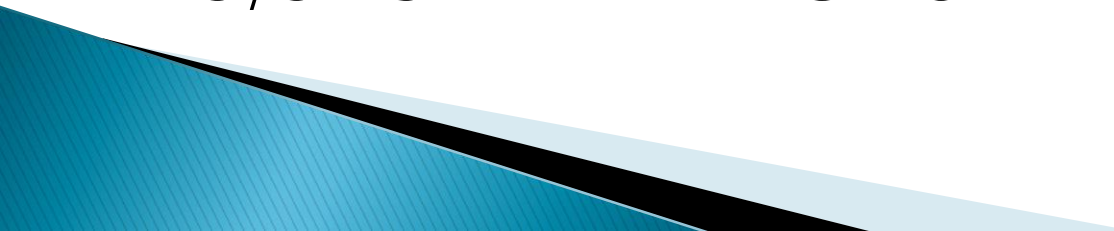
▶ U/S 143(1)/(1B) AN INTIMATION EVEN THE ASSESSEE MADE OBJECTION AGAINST ADJUSTMENTS IN RETURN OF INCOME OR STATEMENT OF TDS OR TCS

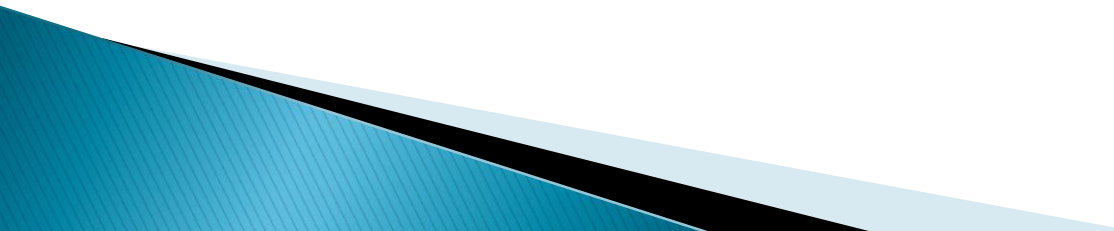
143(3) SCRUTINY ASSESSMENT

144 BEST JUDGMENT ASSESSMENT

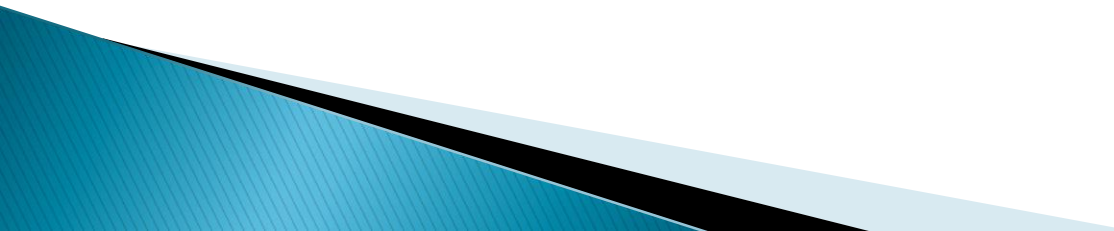
147 INCOME ESCAPED ASSESSMENT



- ▶ U/S 153A,153C ASSESSMENT/ REASSESSMENT
IN SEARCH CASES ONLY
 - ▶ U/S 92CD(3) ORDER PASSED ON MODIFIED
RETURN FILLED IN ACCORDANCE WITH AND
LIMITED TO THE ADVANCE PRICING
AGREEMENT
 - ▶ U/S 154/155 RECTIFICATION
 - ▶ U/S 237 RELATING TO REFUNDS
- 

- ▶ U/S 270 TO 275 PENALTY ORDER UNDER CHAPTER XXI
 - ▶ U/S 201 ASSESSEE DEEMED TO BE THE ASSESSEE IN DEFAULT FOR FAILURE TO DEDUCT THE TAX ANY PAYMENT THEREOF
 - ▶ U/S 206C(6A) ASSESSEE DEEMED TO BE THE ASSESSEE IN DEFAULT FOR FAILURE TO COLLECT THE TAX ANY PAYMENT THEREOF
 - ▶ U/S 170(2)/(3) RELATING TO THE ASSESSMENT ON SUCCESSOR
- 

APPEAL IS NOT MAINTAINABLE

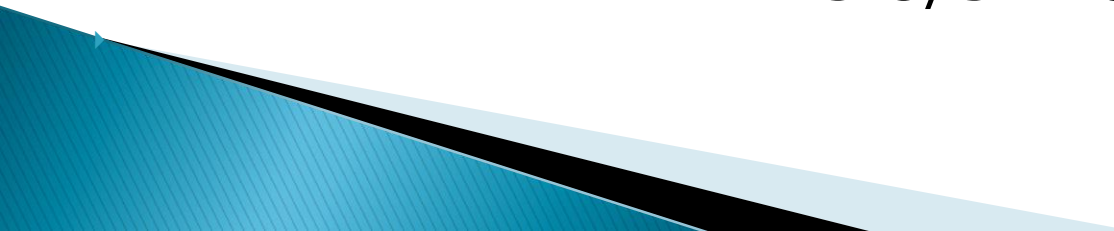
- ▶ ORDER PASSED U/S 197(1) (NO DEDUCTION OF TDS OR AT LOWER RATE)
 - ▶ INTEREST CHARGED U/S 220(2)
 - ▶ ORDER FOR REFUSAL OF STAY OF DEMAND
 - ▶ NO OBJECTION IS MADE BY THE ASSESSEE AGAINST RECTIFICATION
 - ▶ RECTIFICATION MADE AGAINST THE ASSESSEE'S CONSENT
 - ▶ ASSESSMENT MADE ON AGREED CONSENT
- 

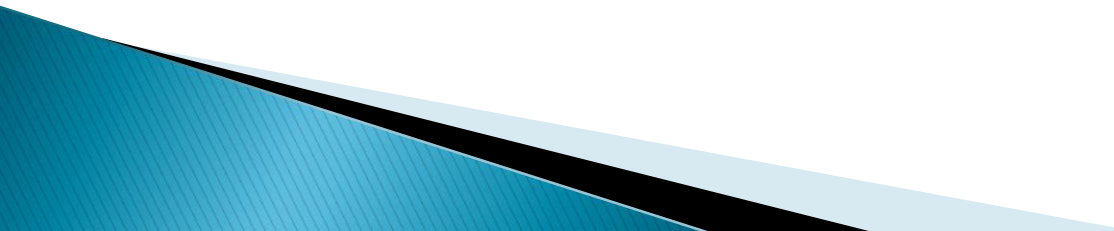
▶ **KEY FEATURES:**

- ▶ BEING AGGRIEVED AGAINST THE ASSESSMENT ORDER OR ANY ORDER EXCEPT CERTAIN ORDERS

▶ **FIRST APPEAL BEFORE THE CIT(A)**

▶ **TIME LIMIT**

- ▶ 30 DAYS FROM THE DATE OF RECEIPT OF THE ORDER OR DEMAND NOTICE ;
- ▶ 30 DAYS FROM THE DATE OF SERVICE OF THE INTIMATION OR THE ORDER SOUGHT TO BE APPEALED AGAINST PAYMENT OF TAX WHERE APPEAL U/S 248;
- ▶ 30 DAYS FROM THE DATE OF PAYMENT OF TAX WHERE THE APPEAL IS U/S 248
- 

- ▶ SECOND APPEAL BEFORE THE ITAT
 - ▶ TIME LIMIT FOR SECOND APPEAL
 - ▶ 60 DAYS INSTEAD OF 30 DAYS
 - ▶ THIRD APPEAL BEFORE THE HIGH COURT
 - ▶ TIME LIMIT FOR THIRD APPEAL
 - ▶ 120 DAYS INSTEAD OF 60 DAYS
 - ▶ FOURTH APPEAL BEFORE THE SUPREME COURT
 - ▶ TIME LIMIT FOR THIRD APPEAL
 - ▶ 60 DAYS INSTEAD OF 120 DAYS
- 

SECTIONS OF APPEAL

Section 263,264, 264A & 264B

Section 246A FIRST APPEAL BEFORE THE CIT(A)

Section 253 SECOND APPEAL BEFORE THE ITAT

Section 260A THIRD APPEAL BEFORE THE HIGH COURT

Section 261 FOURTH APPEAL BEFORE THE SUPREME COURT

▶ FIRST APPEAL FEES

▶ RS.250 IF ASSESSED INCOME UPTO RS.1 LAC
OR AGAINST ANY OTHER ORDER EXCEPT
ASSESSMENT

▶ RS.500 IF ASSESSED INCOME UPTO RS.2 LAC

▶ RS.1,000 IF ASSESSED INCOME IS ABOVE RS.2
LAC

THANK YOU