**1. What is Form 35?**

If you are aggrieved by an order of an Assessing Officer (AO), you can file an appeal against the same before the Joint Commissioner (Appeals) or Commissioner of Income Tax (Appeals) by submitting duly filled Form 35 online on the e-Filing portal.

**2. Who can use Form 35?**

Any assessee/ deductor who wants to prefer an appeal against the Order of an AO can use Form 35.

**3. Is there a fee for filing Form35?**

Every appeal is accompanied by payment of an appeal fee which is required to be paid before filing of Form 35. The quantum of appeal fees is dependent on the total income as computed or assessed by the AO.

**4. What is the time period within which Appeal can be filed before CIT(A)?**

The assessee has to file Appeal within 30 days from the date of service of order or demand as the case may be.

**5. Can an Appeal be filed after 30 days?**

Income Tax Law has provided a period of 30 days for filing Appeal before CIT (A). However, in exceptional cases where assessee has reasonable cause, due to which he is not able to file Appeal within prescribed time, then CIT (A) has power to condone the delay.

**6. What is the fee payable at the time of filing an Appeal with CIT(A)?**

Fees to be paid before filing an Appeal to the CIT (A) depends upon total income determined by the Assessing Officer. Fees as under is to be paid and proof of payment of fee is to be attached with Form.

|  |  |  |
| --- | --- | --- |
| S. No. | Total Income determined by the AO | Appeal Fee |
| 1 | Assessed total income Rs.1 lakh or less | Rs 250.00 |
| 2 | Assessed total income more than Rs.1 lakh but not more than 2 lakhs | Rs 500.00 |
| 3 | Appeals involving total assessed income More than Rs.2 lakhs | Rs 1000.00 |
| 4 | Appeals involving any other matter | Rs 250.00 |

**7. Against which orders can appeals to CIT (A) be made?**

Appeal can be filed before CIT(A), when an assessee is adversely affected by Orders passed by various Income tax authorities. Section 246A of the Income Tax Act lists the appealable orders. Some of the orders against which appeal can be preferred are listed below:  
• Intimation issued u/s 143(1) making adjustments to the returned income  
• Scrutiny Assessment Order u/s 143(3) or an ex-parte assessment Order u/s 144, to object to income determined or loss assessed or tax determined or status under which assessed  
• Re-assessment Order passed after reopening the assessment u/s 147/150  
• Search Assessment Order u/s 153A or 158BC  
• Rectification Order u/s 154/155  
• Order u/s 163 treating the taxpayer as agent of a Non-Resident etc.