

INTRODUCTION

- Appeal is a mechanism provided by the law to challenge order of lower authorities before higher authority. Though drafting is more akin to art than science, certain basic provisions of law relating to appeals do act as rules that guide drafting of appeals.
- There is no inherent right of appeal. Except where right of appeal is specifically granted, appeal cannot be filed. Absence of necessary redressal mechanism by way of appeal may, in appropriate circumstance, be reason to hold a piece of legislation as oppressive, however, right of appeal cannot be read into a legislation. {Sri Mahant Harihar Gir v. CIT (1941) 9 ITR 246 (Pat)}.

- (1) The Joint Commissioner (Appeals) or the Commissioner (Appeals) shall fix a day and place for the hearing of the appeal, and shall give notice of the same to the appellant and to the ³[Assessing] Officer against whose order the appeal is preferred.
- (2) The following shall have the right to be heard at the hearing of the appeal-
 - (a) the appellant, either in person or by an authorised representative;
 - (b) the ⁴[Assessing] Officer, either in person or by a representative.
- (3) The Joint Commissioner (Appeals) or the Commissioner (Appeals) shall have the power to adjourn the hearing of the appeal from time to time.
- (4) The Joint Commissioner (Appeals) or the Commissioner (Appeals) may, before disposing of any appeal, make such further inquiry as he thinks fit, or may direct the ⁹[Assessing] Officer to make further inquiry and report the result of the same to the Joint Commissioner (Appeals) or the Commissioner (Appeals).
- (5) The Joint Commissioner (Appeals) or the Commissioner (Appeals) may, at the hearing of an appeal, allow the appellant to go into any ground of appeal not specified in the grounds of appeal, if the Joint Commissioner (Appeals) or the Commissioner (Appeals) is satisfied that the omission of that ground from the form of appeal was not wilful or unreasonable.
- (6) The order of the Joint Commissioner (Appeals) or the Commissioner (Appeals) disposing of the appeal shall be in writing and shall state the points for determination, the decision thereon and the reason for the decision.

- ²⁵[(6A) In every appeal, the Joint Commissioner (Appeals) or the Commissioner (Appeals), as the case may be, 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 before him under sub-section (1) or transferred to him under sub-section (2) or sub-section (3) of section 246 or filed before him under sub-section (1) of section 246A, as the case may be.]
- ²³[(6B) The Central Government may make a scheme, by notification in the Official Gazette, for the purposes of disposal of appeal by ²⁴Joint Commissioner (Appeals) or the Commissioner (Appeals)], so as to impart greater efficiency, transparency and accountability by-
 - (a) eliminating the interface between the ²⁴Joint Commissioner (Appeals) or the Commissioner (Appeals)] and the appellant in the course of appellate proceedings to the extent technologically feasible;
 - (b) optimising utilisation of the resources through economies of scale and functional specialisation;
 - (c) introducing an appellate system with dynamic jurisdiction in which appeal shall be disposed of by one or more ²⁴Joint Commissioner (Appeals) or the Commissioner (Appeals)].
- (6C) The Central Government may, for the purposes of giving effect to the scheme made under sub-section (6B), by notification in the Official Gazette, direct that any of the provisions of this Act relating to jurisdiction and procedure for disposal of appeals by ²⁴Joint Commissioner (Appeals) or the Commissioner (Appeals)] shall not apply or shall apply with such exceptions, modifications and adaptations as may be specified in the notification:

- Provided that no direction shall be issued after the 31st day of March, 2022.
- ²⁶[Provided further that the Central Government may amend any direction, issued under this sub-section on or before the 31st day of March, 2022, by notification in the Official Gazette.]
- (6D) Every notification issued under sub-section (6B) and sub-section (6C) shall, as soon as may be after the notification is issued, be laid before each House of Parliament.]
- (7) On the disposal of the appeal, the ¹⁹[* * *] ²⁴[Joint Commissioner (Appeals) or the Commissioner (Appeals)] shall communicate the order passed by him to the assessee and to the ²¹[²²[Principal Chief Commissioner or] Chief Commissioner or ²²[Principal Commissioner or] Commissioner].

Drafting of appeals - Check List

- 1. Whether appeal lies
- 2. Whether appeal is called for – do not file frivolous appeals – even if appeal has not been filed against assessment order, appeal can be filed against penalty.
- 3. Appeal lies before which authority
- 4. Limitation – time within which appeal is to be filed - application for condonation, if delay
- 5. Whether authority passing the order had jurisdiction to pass the order
- 6. Whether order was passed within limitation
- 7. Check computation of total income, tax and interest – rectification and appeal
- 8. Whether any claim had remained to be raised – fresh plea
- 9. Widest possible ground
- 10. Alternative plea, without prejudice grounds
- 11. Grounds should not be argumentative
- 12. Statement of facts
- 13. Who has to file and sign the appeal
- 14. Who will be the respondent
- 15. Application for stay

PREPARATION OF STATEMENT OF FACTS

- 1. All facts, should be free from any contradictions.
- 2. Facts should be brief and should not exceed more than 1000 words.
- 3. Documents relied upon by appellant should be listed.
- 4. If any documentary evidence other than those produced produced before ITA has been filed, then list of such documentary evidence.
- 5. The statement statement of facts should be clean, plain and not colored by opinion.

GROUND'S OF APPEAL – DO's and DON'T's

- 1. GoA are those issues which show the nature of dispute between the assessee and the Revenue as well as the expectation of the assessee from the CIT(A).
- 2. A GoA is in the nature of a claim and it can be clearly distinguished from arguments as arguments are made in support of a claim.
- 3. There may be several arguments in support of a claim and all the arguments cannot form GoA.

GROUNDS OF APPEAL – DO's and DON'T's

- Language To be Used While Framing GoA
 - 1. Should be simple, simple, polite and clear.
 - 2. It should convey exactly what is intended to be conveyed.
 - 3. Sentences in a ground should be short.

GROUNDS OF APPEAL – DO's and DON'T's

- Grounds To Be Precise, Concise & Not Argumentative
- 1. Precise and concise grounds always serve the nature of dispute dispute effectively as long, unwinding & ambiguous grounds may confuse CIT(A).
- 2. Elaborate submissions should be made at the time of hearing

GROUND'S OF APPEAL – DO's and DON'T's

- Nature of Dispute and expected relief to be highlighted.
- 1. GoA should bring out the dispute exactly between the assessee and the revenue.
- 2. For this a statement reconciling the returned income with the assessed or reassessed income should be prepared first, so that issues causing differences can be properly highlighted.
- 3. A badly drafted GoA may result in dismissal of appeal also.

GROUND'S OF APPEAL – DO's and DON'T's

- Reference To Case Law Should Be Avoided
- 1. In GoA the assessee should rely on the facts and issue involved rather than to depend on case law case law.
- 2. There is possibility that the case law may be reversed or dissented from or disapproved of by a higher or co-ordinate forum between the time of appeal filing and time fixed for hearing.

GROUND'S OF APPEAL – DO's and DON'T's

- ' Expected Relief To be Stated in GoA
- Apart from mentioning the nature of dispute, the assessee is also required to state the relief expected from the CIT(A) in respect of each GoA.

GROUND'S OF APPEAL – DO's and DON'T's

Characteristics of a Good Drafting of GoA

- A well drafted GoA may result in success of appeal. Therefore the followings points should be taken care of while preparing GoA—
 - 1. Grounds should be precise, concise and with out ambiguity.
 - 2. Grounds should highlight the nature of dispute dispute and the relief expected from the CIT(A).

GROUND'S OF APPEAL – DO's and DON'T's

- 3. For separate issues there should be separate grounds .
- 4. Grounds should avoid making reference to case law, if any.
- 5. Simple language should be used as a complicated language may be unintelligible and may also, in some unfortunate cases, result in dismissal of appeal.

- 6. Grounds challenging jurisdiction be preferred first in order of appeal.
- 7. Ground mentioning that the AO did not provide sufficient opportunity to make out a case before him should be given higher weightage.
- 8. Grounds should not be argumentative.
- 9. Each GoA should not normally exceed 100 words.

SPECIMEN – G O A

Order u/s 143(3) & 144 1.

- The AO has erred in assessing income of Rs. ____/- which was totally exempt under clause ____ of Sec. 10.
- 2. The AO has erred in assessing the income amounting to Rs. ____/- as the income was exempt from tax u/s 11.
- 3. The AO was wrong in assessing an amount of Rs. ____/- as the income of the appellant u/s 41 of the IT Act, 1961.

- 4. The AO was not justified in disallowing the deduction of Rs. ____/- u/s 40.
- 5. The AO went wrong by including in the TI of the appellant the income of the assets gifted to ____, contending that the transfer was revocable.
- 6. The AO was not justified in first allowing the set off of carried forward depreciation allowance, before the set off of the carried forward business losses.

- ' Orders of Penalty Orders of Penalty
- 1. The AO was not justified in making the order of penalty u/s 221 as the appellant was not in default in payment of tax as such and was in default in payment of penalty only.
- 2. The AO was not justified in making an order of penalty u/s 221 of the Act in utter disregard of the provisions of Sec. 220(7).
- 3. The order levying levying penalty on the appellant appellant u/s 271A was unjustified as the provisions of Sec. 44AA were not applicable in the case of the appellant.

- 4. The AO was wrong in imposing the penalty on the appellant u/s 271B without affording him a reasonable opportunity of being heard.
- 5. The order of the AO imposing a penalty on the appellant u/s 271B is bad in law because the notice issued by the AO u/s 142(1)/143(2)/148 was not served on the appellant at all was not served on the appellant at all.

CASE STUDY - 1

- Generally the statement of facts and grounds of appeal are drafted in third person. In the statement of facts a brief discussion about the assessee (here in the appeal he/she is called appellant). After briefing about the appellant the facts about grievance of the appellant are stated. Assume that the assessee is an Individual. During the previous year relevant to the assessment year 2018-19 he has borrowed a sum of Rs.50,000/- which has not been accepted by the assessing officer and added the same to the returned income. The same assessee has also made certain cash payments exceeding the limits prescribed u/s 40A which have been disallowed by the assessing officer. The business of the assessee is that of a Civil Contractor. Now the following are the Statement of Facts and Grounds of Appeal.

STATEMENT OF FACTS

- The appellant is an Individual carrying on the business as a Civil Contractor for the last several years. He has filed his return of income declaring a total income of Rs.4,50,000/-. The return of income has been processed u/s 143(1) accepting the returned income. Subsequently the case has been selected for scrutiny. The assessment has been completed determining the total income at Rs.6,00,000/- against the returned income of Rs.4,50,000/-. While doing so the assessing officer has made the following additions/disallowances.

(1) Rs.50,000/- loan borrowed by the assessee from Mr.----- on the plea that the lender is not having sufficient income to lend the said money to the appellant.

(2) Rs.50,000/- payment made to various individual labourers which payment is made to the group leader of the labourers who in turn made the payment to the individual labourers.

During the course of assessment proceedings a letter from Mr.--- is filed wherein he confirmed that he has lent the said money partly out of his savings of agricultural income and partly amount received from his son who is a software engineer and working in New York, the USA. The lender has submitted a copy of his Farmer's Pass Book, Pattadar Pass Book and also a receipt from the rice mill (M/s.-----) to whom he sold the paddy. He has also submitted copy of his bank pass book wherein the sums sent by his son are deposited. He has identified the deposits and withdrawals for the purpose of the loan given to the appellant.

- The assessing officer further demanded a confirmation letter from the son the lender in the month of December, 2017. The lender has requested his son to send a confirmation letter. Meanwhile the assessing officer completed the assessment on 20-11-2011 on the pleas that the case will be barred by time by 31-12-2017. Whereas the letter from the son of the lender reached to the appellant on 22-11-2017.
- Regarding the payment of Rs.50,000/- the appellant explained that the payment is not made to a single person. It has been made to several individual persons through the group leader of the labourers. The assessing officer has served a letter on the group leader to appear before him on 19-11-2017. The group leader could not attend on the appointed day as he has to attend a family function which is unavoidable. He has sent a letter requesting to grant him two days time to attend. Unfortunately the telegram has reached the the assessing officer after the officer hours on 19-11-2017.
- It is against this order of assessment this appeal is being prferred with a request to delete the addition made and allow the expenditure as claimed.

APPELLANT

- 1.The order of the assessing officer is erroneous on the facts and in the law. On the facts and in the circumstances of the case he ought to have accepted the returned income.
- 2. The learned assessing officer is not justified in treating the loan borrowed by the appellant as his income on the plea that a confirmation from the son of the lender is not received before the appointed day. On the facts and in the circumstances of the case he ought to have accepted the loan as sufficient evidences have been produced such as Farmer's Pass Book, Pattadar Pass Book and Bank Pass Book of the lender alongwith with a confirmatory letter.
- 3. The learned assessing officer is not justified in disallowing the payments made to the labourers invoking the provisions of section 40A(3) of the Income-tax Act, 1961. On the facts and in the circumstances of the case he has failed to appreciate the prevailing circumstances in the business of a civil contractor.
- 4.The learned assessing officer is not justified in not affording another opportunity to the appellant to produce a confirmatory letter from the son of the lender and also the group letter of the labour. On the facts and in the circumstances of the case he ought not have completed the assessment hastily.
- 5.Any other ground or grounds as may be urged at the time of hearing.

APPELLANT

GROUNDS OF APPEAL

FACELESS APPEAL

- Portal: Faceless appeals are to be conducted via registered account of the assessee on the designated portal. As per para 2(xii) of the Scheme, “designated portal” means the web portal designated as such by the Principal Chief Commissioner or Principal Director General, in charge of the National Faceless Appeal Centre. Whether it will be the same ITBA portal where the faceless assessments take place or some other portal is not coming out with certainty. It appears that the same ITBA portal would be used and it shall have an ‘e-appeal’ facility/tab.

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 Form 35?

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.

1. Overview

Form 35 is available for use to any assessee / deductor aggrieved by an order of the Assessing Officer (AO). In such a case, the appeal can be filed against the order of the AO before the Joint commissioner (Appeals) or Commissioner of Income Tax (Appeals) using Form 35.

e-filing of Form 35 has been made mandatory for persons for whom e-Filing of return of income is mandatory. For persons for whom e-Filing of Return of Income is not mandatory, Form 35 can be filed either in electronic form or paper form. An appeal is required to be filed along with Memorandum of Appeal, Statement of facts and the Grounds of appeal and should be accompanied by a copy of the order appealed against and the notice of demand.

2. Prerequisites for availing this service

- Registered user on the e-Filing portal with valid user ID and password
- PAN and Aadhaar are linked (Recommended)
- Valid Digital Signature Certificate (DSC) registered on the e-Filing portal, which is not expired, if the Return of Income is required to be verified using DSC. In any other case, EVC is required.

3. About the Form

3.1 Purpose

If you are not satisfied with the order passed by your AO and aggrieved with respect to any additions, disallowances, reduction of benefits, exemptions, or benefit of losses, you may file an appeal with the Joint Commissioner (Appeals) or Commissioner of Income Tax (Appeals) using Form 35..


3.2 Who can use it?

Any assessee/ deductor can use Form 35. 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. Form at a Glance

Form 35 has nine sections that you need to fill before submitting the form. These are:

- Basic Information
- Order against which Appeal is filed
- Pending Appeal
- Appeal Details
- Details of Taxes Paid
- Statement of facts, Grounds of Appeal and additional evidence
- Appeal filing details
- Attachments
- Form of Verification



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Income Tax Department, Government of India

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Income-tax Forms

Form 35

Appeal to Commissioner (Appeals)

[Form No. 35]


Appeal to the Commissioner of Income-tax (Appeals). This form is in compliance with rule 45

Please provide details for each section

Basic Information	Provide details
Order against which Appeal is filed	Provide details
Pending Appeal	Provide details
Appeal Details	Provide details
Details of Taxes paid	Provide details
Statement of facts, Grounds of Appeal and additional evidence	Provide details
Appeal filing details	Provide details
Attachments	Provide details
Form of Verification	Provide details


< Back

Preview

 Chatbot

4.1 Basic Information

The Basic Information page is where you can review your personal information, including PAN and contact details. Contact details are prefilled in the Form.



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Basic information

Please provide Basic information.

Indicates mandatory fields

First Name	Middle Name	Last Name or Name of Entity
Full Name	PAN	

Contact Information

Mobile Number	Email Address	Address
---------------	---------------	---------

Note: To update contact details, visit [My Profile](#)

STD/ISD Code Landline Number

Address to which notices may be sent to the applicant
 27Harduaganj Dehat, Harduaganj S.O. HATHRAJ, Uttar Pradesh, INDIA, 202128

[Edit](#)

Error : Kindly review the address under **Edit** button and save.

TAN(if available)


Whether notices/ communication may be sent on email?


☒ Yes
 ☐ No

Cancel
Save

4.2 Order against which Appeal is filed

In the Order against which Appeal is filed page, select the Assessment Year and provide the necessary order details.

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Order against which Appeal is filed

Please provide Order against which Appeal is filed * indicates mandatory fields

Assessment year in connection with which the appeal is preferred: Enter financial year in case appeal is filed against an order where assessment year is not relevant

Select the relevant option *

☒ Year Type ☐ Block period

Select year type * Select year *

Assessment Year 2022-23

Details of the order appealed against (Appeal u/s 24B)

Document identification Number (DIN) *

CPC/2223/G3b/317398808

Section and sub-section of the Income Tax Act *

92CD

Order Number

CPC/2223/G3b/317398808

Date of Order

13 Jun 2023

Date of service of Order / Notice of Demand / Date of payment of tax in case of Appeal u/s 24B

27 Jun 2023

Income Tax Authority passing the order appealed against *

KNP-III-(S5)(2)

4.3 Pending Appeal

The Pending Appeal section provides details of your pending appeal, if any, from a previous Assessment Year (AY). You have the opportunity to review the information and edit as needed.

The screenshot shows the 'Pending Appeal' form in the e-Filing portal. The header includes the e-Filing logo, 'Income Tax Department, Government of India', and navigation links like 'Call Us', 'English', and 'A+'. The main navigation bar contains 'Dashboard', 'e-File', 'Authorised Partners', 'Services', 'AIS', 'Pending Actions', 'Grievances', 'Help', and 'Session Time 1 9 : 1 7'. The breadcrumb trail is 'Dashboard > Income-tax Forms > Form 35'. The form title is 'Pending Appeal' with the instruction 'Please provide Pending Appeal'. A note states '* Indicates mandatory fields'. The form content asks: 'Whether an appeal in relation to any other assessment year/financial year is pending in the case of the appellant with any Joint Commissioner (Appeals) or Commissioner (Appeals) *'. Below this text are two radio buttons: 'Yes' and 'No'. At the bottom, there are 'Cancel' and 'Save' buttons.

4.4 Appeal Details

In the Appeal Details page, you can state if the appeal relates to assessment or penalty levied by the Income Tax Department.

The screenshot shows the 'Appeal Details' form in the e-Filing portal. The header and navigation bar are identical to the previous form. The breadcrumb trail is 'Dashboard > Income-tax Forms > Form 35'. The form title is 'Appeal Details' with the instruction 'Please provide Appeal Details'. A note states '* Indicates mandatory fields'. The form content asks: 'Section and sub-section of the Income-tax Act, 1961 under which the appeal is preferred'. Below this text is a text input field containing '246A'. Further down, there are two questions, each with three radio buttons: 'If appeal relates to any assessment? *' (Yes, No, Not Applicable) and 'If appeal relates to penalty? *' (Yes, No, Not Applicable). At the bottom, there are 'Cancel' and 'Save' buttons.

4.5 Details of Taxes Paid

The Details of Taxes Paid page is where you provide details of taxes you have paid for the AY.

The screenshot shows the 'Details of Taxes Paid' form in the e-Filing portal. The form is titled 'Details of Taxes Paid' and includes a sub-header 'Please provide Details of Taxes paid'. It contains several sections with radio button options and a text input field.


Form Fields:

- Where a return has been filed by the appellant for the assessment year in connection with which the appeal is filed, whether tax due on income returned has been paid in full? ***
 - ☐ Yes
 - ☒ No
 - ☐ Not Applicable
- Where no return has been filed by the appellant for the assessment year, whether an amount equal to the amount of advance tax as per section 249(4)(b) of the Income-tax Act, 1961 has been paid? ***
 - ☒ Yes
 - ☐ No
 - ☐ Not Applicable
- + Add Details** (button)
- Total Amount**
 - ₹
- If the appeal relates to any tax deductible under section 195 of the Income-tax Act, 1961 and borne by the deductor, details of tax deposited under section 195(1)(7) ***
 - ☐ Yes
 - ☐ No
 - ☐ Not Applicable

Buttons: Cancel, Save

4.6 Statement of facts, Grounds of Appeal and additional evidence

In the Statement of facts, Grounds of Appeal and additional evidence page, you can provide the facts of your case in a short paragraph and on what grounds you are filing an appeal.


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Statement of facts, Grounds of Appeal and additional evidence

Please provide Statement of facts, Grounds of Appeal and additional evidence

* Indicates mandatory fields

Statement of Facts.

Facts of the case in brief(not exceeding 10000 characters) *

wdwdffffff

Remaining characters : 9999

List of documentary evidence relied upon *

+ Add Details

Edit Delete

<input type="checkbox"/>	Sl. No.	Document Name	Description
<input type="checkbox"/>	1	qdw	www

Whether any documentary evidence other than the evidence produced during the course of proceedings before the Income-tax Authority has been filed in terms of Rule 46A? *

☐ Yes ☒ No

List of documentary evidence relied upon

+ Add Details

Edit Delete

<input type="checkbox"/>	Sl. No.	Document Name	Description
<input type="checkbox"/>	1	soddd	dd

Grounds of Appeal *

+ Add Details

Edit Delete


<input type="checkbox"/>	Sl. No.	Relevant section (s) of IT/Act	Issue	Ground of Appeal
<input type="checkbox"/>	1	sodd	dsdsdsdd	dsdsdd

Cancel

Save

4.7 Appeal filing details

The details of grounds of condonation of delay (if there was a delay in filing of appeal) and appeal fees is provided on the Appeal filing details page.



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Income-tax Forms

Form35

Appeal filing details

Please provide Appeal filing details

* Indicates mandatory fields

Whether there is delay in filing appeal? *

☐ Yes ☒ No

Details of appeal fees paid

+ Add Details

EditDelete

<input type="checkbox"/>	Sl. No.	BSR Code	Date of payment	Challan Serial Number	Amount
<input type="checkbox"/>	1	312QWER	09-Jun-2023	12345	₹ 1,000.00

Total amount

₹

1000

Cancel

Save

4.8 Attachments

In this section, attach a copy of the order appealed against, and the notice of demand.

Attachments

Please provide attachments

As per the inputs provided by you, please attach the following documents.

Notes:

- Size of each attachment should not exceed 5MB.
- All the attachments together cannot exceed 50MB.
- All attachments should be in PDF or ZIP (can contain only pdf, formats only).

Copy of order/notice assessed against *

HDECLARATION.pdf

Copy of Notice of demand *

GSTR1_summary DDEPUR...

Documentary Evidence

Attach File

Documentary Evidence(Additional Evidence)

Attach File

Any other attachment

Attach File

Attach File

Attach File

Attach File

Attach File

Attach File

Cancel Save

4.9 Form of Verification

Form of Verification page is a declaration from the assessee filing Form 35.

5. How to Access and Submit

You can fill and submit Form 35 through the following method:

- Online Mode – through the e-Filing portal
- Offline Mode – through the Offline Utility

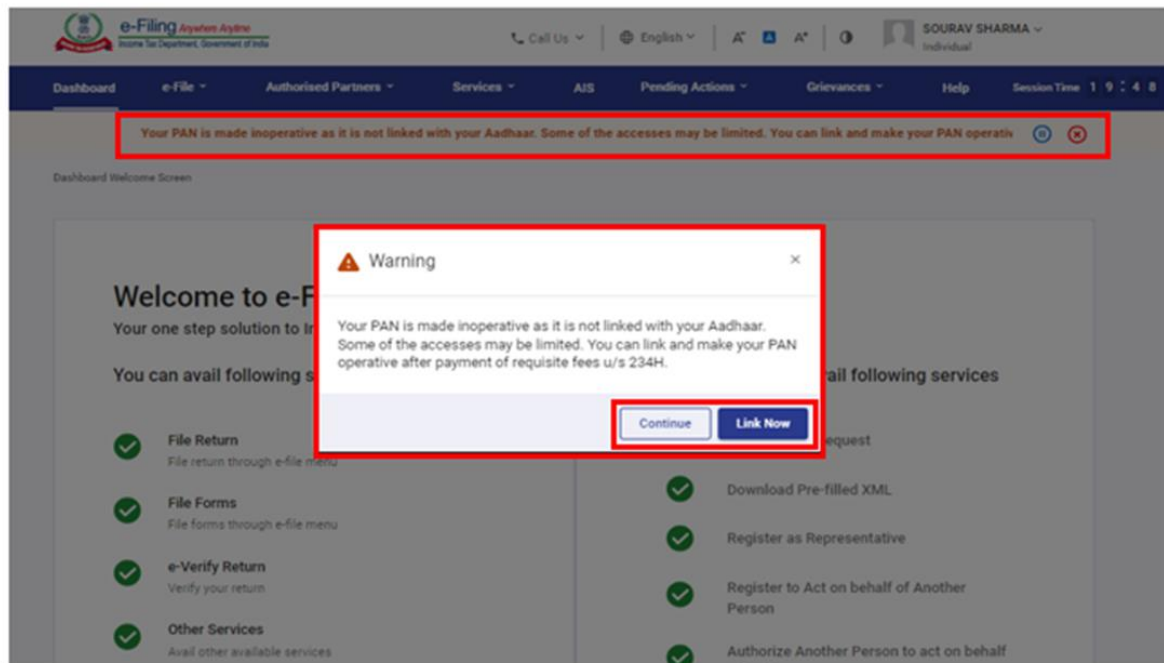
Note: Refer to the Offline Utility (Statutory Forms) user manual to learn more.

Follow the below steps to fill and submit Form 35 through online mode.

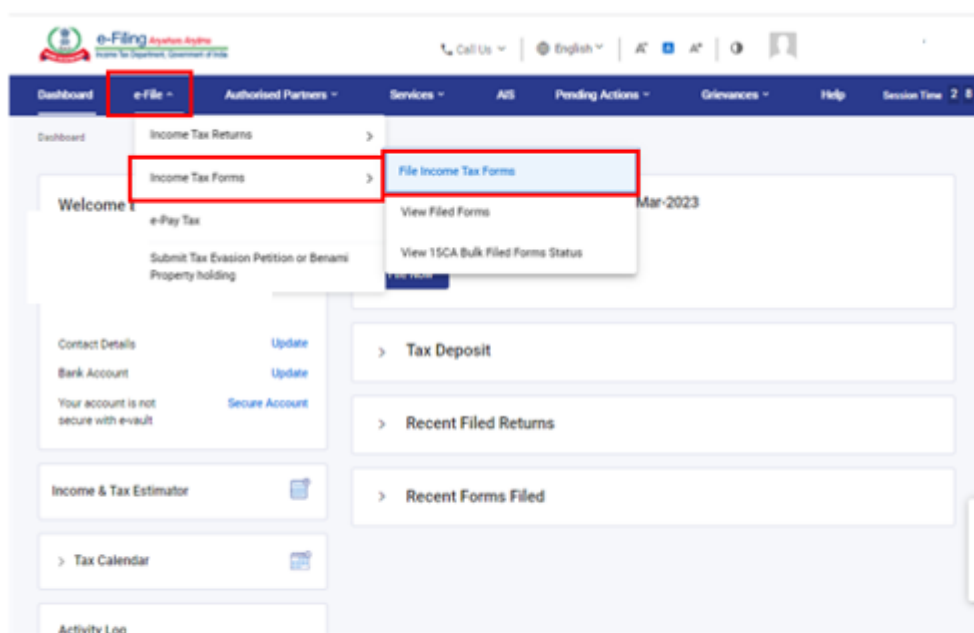
Step 1: Log in to the e-Filing portal using your user ID and password..

For Individual users, if PAN is not linked with the Aadhaar you will see a pop-up message that your PAN is made inoperative as it is not linked with your Aadhaar.

To link the PAN with Aadhaar, click on Link Now button else click Continue.



Step 2: On your Dashboard page, click e-File > Income Tax Forms > File Income Tax Forms..



Step 3: On the File Income Tax Forms page, select Form 35. Alternatively, enter Form 35 in the search box to file the form.

The screenshot shows the e-Filing portal interface. At the top, there is a header with the e-Filing logo and navigation links. Below the header, there are three tabs: 'Persons with Business/ Professional Income', 'Persons without Business/ Professional Income', and 'Persons not dependent on any Source of Income (Source of Income not relevant)'. The 'Persons not dependent on any Source of Income' tab is selected. Under this tab, there are three options: 'Tax Exemptions and Reliefs (Form 108D)', 'Appeals (Form 35)', and 'Computation of Total Income (Form 58D)'. The 'Appeals (Form 35)' option is highlighted with a red box. To the right of each option is a 'File Now' link.

Step 4: Select the Assessment Year and click Continue.

The screenshot shows the 'Appeal to the Joint Commissioner (Appeals) or the Commissioner (Appeals)' form. The form is titled 'Appeal to the Joint Commissioner (Appeals) or the Commissioner (Appeals) [Form No. 35]'. Below the title, there is a description: 'Appeal to the Joint Commissioner (Appeals) or the Commissioner of Income-tax (Appeals). This form is in compliance with Rule 45.' The form contains several fields: 'PAN', 'Submission Mode' (set to 'Online'), 'Filing Type' (set to 'Original'), and 'Assessment Year (A.Y.)'. The 'Assessment Year (A.Y.)' field is highlighted with a red box and contains a dropdown menu with 'Select A.Y.' as the current selection. Below the 'Assessment Year (A.Y.)' field are two buttons: '< Back' and 'Continue >'. The 'Continue >' button is highlighted with a red box. On the right side of the form, there is a 'Relevant Section and Rule' section with links to 'Section 249 - Form of appeal and limitation' and 'Rule 45 - Form of appeal to Commissioner (Appeals)'. At the bottom right, there is a 'TaxGenie' chatbot icon with a message: 'Good Afternoon! I am TaxGenie your friend here to help you with queries. What would you like to ask?'

Step 5: On the Instructions page, click Let's Get Started.

Appeal to the Joint Commissioner (Appeals) or the Commissioner (Appeals) [Form No. 35]

Appeal to the Joint Commissioner (Appeals) or the Commissioner of Income-tax (Appeals). This form is in compliance with rule 45.

[< Back](#) **Let's Get Started**

Documents list to help you file faster

- Copy of order/notification by A.O.
- Demand Notice

[View More](#)

Instructions

- [General Instructions](#)
- [Things you should know before filing](#)

Provisions of law

[Know about Section 249](#)

Step 6: Select the applicable order type:

- File Appeal for an order without DIN.
- File Appeal for an order with DIN (Order issued after 1st October 2019).

Appeal to the Joint Commissioner (Appeals) or the Commissioner (Appeals) [Form No. 35]

Appeal to the Joint Commissioner (Appeals) or the Commissioner of Income-tax (Appeals). This form is in compliance with rule 45.

Select applicable Order type *

☐ File Appeal for an Order without DIN

☐ File Appeal for an Order with DIN (order issued after 1st October 2019)

[< Back](#) [Continue](#)

Step 6 (a): If you are selecting order type as File Appeal for an order without DIN, select Section and sub-section of the Income-tax Act, enter order no./DIN, Date of Order, Date of service of Order / Notice of Demand / Date of payment of tax in case of Appeal u/s 248.

Appeal to the Joint Commissioner (Appeals) or the Commissioner (Appeals) [Form No. 35]
 Appeal to the Joint Commissioner (Appeals) or the Commissioner of Income-tax (Appeals). This form is in compliance with rule 43.

Select applicable Order type *

☒ File Appeal for an Order without DIN

☐ File Appeal for an Order with DIN (order issued after 1st October 2019)

Section and sub-section of the Income-tax Act

Select

Order Number / DIN

Date of Order

Choose a date

Date of service of Order / Notice of Demand / Date of payment of tax in case of Appeal u/s 248

Choose a date

< Back

Continue

Step 6 (b): If you are selecting order type as File Appeal for an order with DIN (order issued after 1st October, 2019) select DIN of the Order against which Appeal is filed, Section and sub-section of the Income-tax Act, Date of Order, Date of service of Order / Notice of Demand / Date of payment of tax in case of Appeal u/s 248.

Appeal to the Joint Commissioner (Appeals) or the Commissioner (Appeals) [Form No. 35]
Appeal to the Joint Commissioner (Appeals) or the Commissioner of Income-tax (Appeals). This form is in compliance with rule 43.

Select applicable Order type *

☐ File Appeal for an Order without DIN

☒ File Appeal for an Order with DIN (order issued after 1st October, 2019)

DIN of the Order against which Appeal is filed

Select

Note: In case the respective DIN is not available under the dropdown, you may proceed in filing Form 35 through 'File Appeal for an Order without DIN' and enter the DIN manually under the field 'Order Number/ DIN'

Section and sub-section of the Income-tax Act

Select

Date of Order

Choose a date

Date of service of Order / Notice of Demand / Date of payment of tax in case of Appeal u/s 248

Choose a date

< Back

Continue

Step 7: Form 35 is displayed. Fill all the required details and click Preview.

Appeal to the Joint Commissioner (Appeals) or the Commissioner (Appeals) [Form No. 35]
Appeal to the Joint Commissioner (Appeals) or the Commissioner of Income-tax (Appeals). This form is in compliance with rule 43.

Provide details for each section:

Basic information	Completed	Modify if required
Order against which Appeal is filed	Completed	Modify if required
Pending Appeal	Completed	Modify if required
Appeal Details	Completed	Modify if required
Details of Taxes Paid	Completed	Modify if required
Statement of facts, grounds of Appeal and additional evidence	Completed	Modify if required
Appeal filing details	Completed	Modify if required
Attachments	Completed	Modify if required
Form of Verification	Completed	Modify if required

< Back

Preview

Step 8: On the Preview page, verify the details and click Proceed to e-Verify.

Attachments

Copy of order/intimation appealed against	KDECLARATION.pdf (142.73 KB)
Copy of Notice of demand	GSTR1_summary 09EPLP58356R1ZF_092022.pdf (43.74 KB)
Documentary Evidence	-
Documentary Evidence(Additional Evidence)	-
Any other attachment	-

I, VIVEK KUMAR JADON the appellant, do hereby declare that what is stated above is true to the best of my information and belief. It is also certified that no additional evidence other than the evidence stated in row 12.1 above has been filed.

Designation: -

Designation: -

IP Address: 103.200.86.219

Date: 30-Jun-2023

Place: AVJPJ3479L

< Back **Proceed to e-Verify**

Step 9: Click Yes to submit.

Confirmation

Are you sure you want to Proceed to e-Verify?

Yes No

< Back **Proceed to e-Verify**

Step 10: On clicking Yes, you will be taken to the e-Verify page.

e-Verify

PAN: AVJPJ3479L Form No.: 35 Assessment Year: 2022

Note: Kindly select appropriate mode of verification as prescribed in rule 12(3) of IT rules.

How do you want to e-verify?

☐ I would like to verify using OTP on mobile number registered with Aadhaar

☐ I would like to verify using Digital Signature Certificate (DSC)

Generate electronic verification code (EVC)

☐ Through Net Banking

☐ Through Bank Account

☐ Through Demat Account

☐ I already have an Electronic Verification Code (EVC)

☐ I already have an OTP on Mobile number registered with Aadhaar

Note: You can generate EVC through Bank ATM. To generate EVC through Bank ATM, follow below steps.

1. Visit your bank's ATM and swipe your ATM card.
2. Click on the 'Pin for Income Tax filing'.
3. An EVC will be sent to the mobile number and e-mail ID registered with e-filing. This EVC is valid for 72 hours.
4. The generated EVC can be used to e-verify by selecting the option 'I already have an Electronic Verification Code (EVC)'.

List of Banks which are configured to generate EVC through ATM

[< Back](#) [Continue >](#)

Note: If your PAN is inoperative, you will see a warning message in pop-up that PAN of the taxpayer is inoperative as it is not linked with Aadhaar.

You can link PAN with Aadhaar by clicking on Link Now option, otherwise click Continue.

Complete your Verification

Select a Verification method below to finish filing

Note

1. Please note that it is mandatory to verify the return.
2. Revision of this return is not possible unless the return is verified.

Warning

PAN of the taxpayer is inoperative as it is not linked with Aadhaar

[Continue](#) [Link Now](#)

☐ **e-Verify Now** Recommended
Instant e-Verification via Aadhaar OTP/Prevalidated Bank Account/ Prevalidated Demat Account

☐ **e-Verify Later**
You can submit the return now and e-Verify within 30 days of submission

☐ **Verify via ITR-V**
You can submit the return now and verify the return by sending a signed ITR-V to the Income Tax Department by Normal/Speed Post within 30 days

Note: Refer to the [How to e-Verify](#) to learn more.

After successful e-Verification, a success message is displayed along with a Transaction ID and Acknowledgement Receipt Number. Please keep note of the Transaction ID and Acknowledgement Receipt Number for future reference. An email confirming successful submission of your form is sent to the email ID and mobile number registered with the e-Filing portal.

Appeal to the Joint Commissioner (Appeals) or the Commissioner (Appeals) [Form No. 35]

Appeal to the Joint Commissioner (Appeals) or the Commissioner of Income-tax (Appeals). This form is in compliance with rule 45

✔ Submitted Successfully!

Transaction ID: ITF000001461769 Acknowledgment No: 107353370030723

An email confirming the successful submission of your form has been sent to ashima.dubey@infosys.com and SMS has been sent to Mobile number: 8559041291

 Download

Go to Dashboard



FORM NO. 35

(See rule 45)

Appeal to the ¹[Joint Commissioner (Appeals) or the] Commissioner of Income-tax (Appeals)

Personal information	First Name		Middle Name	Last Name or Name of Entity		Permanent Account Number or Aadhaar Number		
						TAN (if available)		
	Flat/Door/Block No.			Name of Premises/Building/Village		Road/Street/Post Office		
	Area/Locality			Town/City/District		State (Select)		
	Country (Select)	Pin Code		Phone No. with STD code/Mobile No.		Email Address		
					Whether notices/communication may be sent on email? Yes/No			
Order against which Appeal is filed	1	Assessment year in connection with which the appeal is preferred/Enter financial year in case appeal is filed against an order where assessment year is not relevant				Assessment Year		
						Financial Year		
	2	Details of the order appealed against						
	a	Section and sub-section of the Income-tax Act, 1961						
	b	Date of Order						
	c	Date of service of Order/Notice of Demand						
	3	Income-tax Authority passing the order appealed against						
Pending Appeal	4	Whether an appeal in relation to any other assessment year/financial year is pending in the case of the appellant with any ¹ [Joint Commissioner (Appeals) or] Commissioner (Appeals)					Yes/No	
	4.1	If reply to 4 is Yes, then give following details.-						
	a	¹ [Joint Commissioner (Appeals) or] Commissioner (Appeals), with whom the appeal is pending						
	b	Appeal No. and date of filing of appeal						
	c	Assessment year/financial year in connection with which the appeal has been preferred						
	d	Income-tax Authority passing the order appealed against						
	e	Section and sub-section of the Income-tax Act, 1961, under which the order appealed against has been passed						
	f	Date of such Order						
Appeal Details	5	Section and sub-section of the Income-tax Act, 1961 under which the appeal is preferred						
	6	If appeal relates to any assessment						
	a	Amount of Income Assessed (in Rs.)						
	b	Total Addition to Income (in Rs.)						
	c	In case of Loss, total disallowance of Loss in assessment (in Rs.)						
	d	Amount of Addition/Disallowance of Loss disputed in Appeal (in Rs.)						
	e	Amount of Disputed Demand (in Rs.) – Enter Nil in case of Loss						
	7	If appeal relates to penalty:						
	a	Amount of penalty as per Order (in Rs.)						
	b	Amount of penalty disputed in Appeal (in Rs.)						
Detailsof Taxes paid	8	Where a return has been filed by the appellant for the assessment year in connection with which the appeal is filed, whether tax due on income returned has been paid in full					Yes/No/Not Applicable	
	8.1	If reply to 8 is Yes, then enter details of return and taxes paid						
	a	Acknowledgement number						
	b	Date of filing						
	c	Total tax paid						
	9	Where no return has been filed by the appellant for the assessment year, whether an amount equal to the amount of advance tax as per section 249(4)(b) of the Income-tax Act, 1961 has been paid					Yes/No/Not Applicable	

	9.1	If reply to 9 is Yes, then enter details		
		Tax Payments		
		BSR Code	Date of payment	Sl. No.
				Amount
	Total			
	10	If the appeal relates to any tax deductible under section 195 of the Income-tax Act, 1961 and borne by the deductor, details of tax deposited under section 195(1)		
		BSR Code	Date of payment	Sl. No.
				Amount
Statement of facts, Grounds of Appeal and additional evidence	11	Statement of Facts		
		Facts of the case in brief (not exceeding 1000 words)		
		List of documentary evidence relied upon		
	12	Whether any documentary evidence other than the evidence produced during the course of proceedings before the Income-tax Authority has been filed in terms of rule 46A		Yes/No
	12.1	If reply to 12 is Yes, furnish the list of such documentary evidence		
	13	Grounds of Appeal (each ground not exceeding 100 words)		
		1.		
		2.		
		3.		
	Appeal filing details	14	Whether there is delay in filing appeal	
15		If reply to 13 is Yes, enter the grounds for condonation of delay (not exceeding 500 words)		
16		Details of Appeal Fees Paid		
		BSR Code	Date of payment	Sl. No.
				Amount
	17	Address to which notices may be sent to the appellant		

Form of verification

I, the appellant, do hereby declare that what is stated above is true to the best of my information and belief. It is also certified that no additional evidence other than the evidence stated in row

12.1 above has been filed.

Place

Signature

Date