

FORM NO. 36

[See rule 47(1)]

Form of appeal to the Appellate Tribunal

In the Income-tax Appellate Tribunal _____
* Appeal No. _____ of _____
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
- 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 orders passed before the 1st day of 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 orders passed before the 1st day of 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. ‡ Relief claimed in appeal

‡ GROUNDS OF APPEAL

Signed
(Authorised representative, if any)

Signed
(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 _____

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, two copies of the relevant order of the Assessing Officer, two copies of the grounds of appeal before the first appellate authority, two copies of the statement of facts, if any, filed before the said appellate authority, and also-
 - (a) in the case of an appeal against an order levying penalty, two copies of the relevant assessment order;
 - (b) in the case of an appeal against an order under section 143(3) read with section 144A, two copies of the directions of the Deputy Commissioner under section 144A;
 - (c) in the case of an appeal against an order under section 143(3) read with section 144B, two copies of

the draft assessment order and two copies of the directions of the Deputy Commissioner under section 144B;

(d) in the case of an appeal against an order under section 143 read with section 147, two copies of the original assessment order, if any.

2. The memorandum of appeal by an assessee under section 253(1) of the Income-tax Act must be accompanied by a fee specified below :-

(a) where the total income of the assessee as computed by the Assessing Officer, in the case to which the appeal relates, is one hundred thousand rupees or less, five hundred rupees;

(b) where the total income of the assessee, computed as aforesaid, in the case to which the appeal relates is more than one hundred thousand rupees but not more than two hundred thousand rupees, one thousand five hundred rupees;

(c) where the total income of the assessee, computed as aforesaid, in the case to which the appeal relates is more than two hundred thousand rupees, one per cent of the assessed income, subject to a maximum of ten thousand rupees;

(d) no fee shall be payable in the case of a memorandum of cross-objections;

(e) an application for stay of demand shall be accompanied by a fee of five hundred rupees.

It is suggested that the fee should be credited in a branch of the authorised bank or a branch of the State Bank of India or a branch of the Reserve Bank of India after obtaining a challan and the triplicate challan sent to the Appellate Tribunal with a 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 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.