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INCOME-TAX ACT, 2025

1: Appeals to Joint Commissioner (Appeals) and Commissioner (Appeals)

Section 360 - Powers of Joint Commissioner (Appeals) or Commissioner (Appeals).

(1) In disposing of an appeal, the Commissioner (Appeals) or the Joint Commissioner (Appeals), shall have the following powers:—

(a) in an appeal against an order of assessment, he may confirm, reduce, enhance or annul the assessment;

(b) where such appeal is against an order of assessment made under section 271, the Commissioner (Appeals) may set aside the assessment and refer the case back to the Assessing Officer for making a fresh assessment;

(c) in an appeal against the order of assessment for which the proceeding before the Settlement Commission abates under section 245HA of the Income-tax Act 1961, the Commissioner (Appeals) may, after taking into consideration all the material and other information produced by the assessee before, or the results of the inquiry held or evidence recorded by, the Settlement Commission, in the course of the proceeding before it and such other material as may be brought on his record, confirm, reduce, enhance or annul the assessment;

(d) in an appeal against an order imposing a penalty, he may confirm or cancel such order or vary it so as either to enhance or to reduce the penalty;

(e) in any other case, he may pass such orders in the appeal as he thinks fit.

(2) The Joint Commissioner (Appeals) or the Commissioner (Appeals), shall not enhance an assessment or a penalty or reduce the amount of refund, unless the appellant has had a reasonable opportunity of showing cause against such enhancement or reduction.

(3) The Joint Commissioner (Appeals) or the Commissioner (Appeals), may consider and decide any matter arising out of the proceedings in which the order appealed against was passed, irrespective of the fact that such matter was not raised before him by the appellant.

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