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INCOME-TAX ACT, 2025

2: Appeals to Appellate Tribunal

Section 362 - Appeals to Appellate Tribunal.

(1) Any assessee, aggrieved by any of the following orders, may appeal to the Appellate Tribunal against such order—

(a) an order passed under this Act, by a Commissioner (Appeals) or a Joint Commissioner (Appeals); or

(b) an order passed by a Principal Commissioner or Commissioner under—

(i) section 332(7) or (8) or (9) or 351(2)(ii) or 354(3); or

(ii) section 377 or 439 or 465; or

(iii) section 287 amending any order as referred to in sub-clause (i) and (ii);

(c) an order passed by a Principal Chief Commissioner or Chief Commissioner or a Principal Director General or Director General or a Principal Director or Director under section 377 or 465 or an order passed under section 287 amending any such order; or

(d) an order passed by an Assessing Officer under section 270(10) or 279, in pursuance of the directions of the Dispute Resolution Panel or an order passed under section 287 in respect of such order; or

(e) an order passed by an Assessing Officer under section 270(10) or 279, with the approval of the Principal Commissioner or Commissioner as referred to in section 274(12) or an order passed under section 287 or 288 in respect of such order; or

(f) an order passed by an Assessing Officer under section 234(4).

(2) The Principal Commissioner or Commissioner may, if he objects to any order passed by the Joint Commissioner (Appeals) or the Commissioner (Appeals) under this Act, direct the Assessing Officer to appeal to the Appellate Tribunal against the order.

(3) Every appeal under sub-section (1) or (2) shall be filed within two months from the end of the month in which the order sought to be appealed against is communicated to the assessee or to the Principal Commissioner or Commissioner.

(4) The Assessing Officer or the assessee, on receipt of notice that an appeal against an order, has been preferred under sub-section (1) or (2) by the other party, may, irrespective of that he may not have appealed against such order or any part thereof, within thirty days of the receipt of the notice, file a memorandum of cross-objections, verified in the manner, as may be prescribed, against any part of such order, and such memorandum shall be disposed of by the Appellate Tribunal as if it were an appeal presented within the time specified in sub-section (3).

(5) The Appellate Tribunal may admit an appeal or permit the filing of a memorandum of cross-objections after the expiry of the relevant period referred to in sub-section (3) or (4), if it is satisfied that there was sufficient cause for not presenting it within that period.

(6) An appeal to the Appellate Tribunal shall be in such form and verified in such manner, as may be prescribed and shall, be accompanied by a fee of—

(a) ₹ 500, where the total income of the assessee as computed by the Assessing Officer, in the case to which the appeal relates, is ₹ 100000 or less;

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(b) ₹ 1500, where the total income of the assessee, computed as aforesaid, in the case to which the appeal relates is more than ₹ 100000 but not more than ₹ 200000;

(c) an amount equal to1% of the assessed income, subject to a maximum of ₹ 10000, where the total income of the assessee, computed as aforesaid, in the case to which the appeal relates is more than ₹ 200000;

(d) ₹ 500, where the subject matter of an appeal relates to any matter, other than those specified in clauses (a), (b) and (c).

(7) No fee shall be payable for an appeal referred to in sub-section (2), or a memorandum of cross objections referred to in sub-section (4).

(8) An application for stay of demand shall be accompanied by a fee of ₹ 500.

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