

F.No.279/Misc 53/2003-ITJ
 Government of India
 Ministry of Finance
 Department of Revenue
 Central Board of Direct Taxes

New Delhi, the 19th June, 2015

To

All Pr Chief Commissioners of Income Tax

Subject: Instruction No 20/2003, dated 23.12.2003 regarding issue of appellate order within 15 days of the last hearing-reg

Madam/Sir,

CBDT has lately noticed that terms of Instruction No. 20/2013, dated 23.12.2003(copy enclosed) on the subject mentioned above are not being adhered to. The operative part of the Instruction is reproduced below for ready reference:

" 2. The Board desires that appellate orders by Commissioner of Income Tax(Appeals) should be issued within 15 days of the last hearing. Any lapse on this account shall be viewed adversely.

" 3. This shall be applicable to orders passed by the CIT(Administration)/CCIT as regards matters within their purview under varied Sections of Income Tax Act such as Sections 80G, 264, 263 or Orders under Rule 86 of Second Schedule and under other allied direct taxes."

2. You are requested to ensure strict compliance of the above by all the officers concerned.

Encls: A/a

Yours faithfully

(Priyanka Singh)

Under Secretary to the Government of India
 Tele: 26882637

Copy to:

✓ Addl CIT, Data Base Cell for uploading on website

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F. No: 279/Misc 53 /2003ITJ
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

Instruction no: 20/2003

New Delhi, the 23 Dec, 2003

To,
All Chief Commissioners of Income Tax/
Director Generals of Income Tax (Investigation).

Sub: Issue of appellate order within 15 days of the last hearing -
reg.

Madam/Sir,

The Board has given serious consideration to the delay in passing/ issue of the appellate orders by the Commissioners of Income Tax (Appeals), much after the last day of the hearing/receipt of written submission. This results in undue hardship to the assessee and hampers in smooth interface with assessee.

2. The Board desires that appellate orders by Commissioner of Income Tax (Appeals) should be issued within 15 days of the last hearing. Any lapse on this account shall be viewed adversely.

3. This shall also be applicable to orders passed by the CIT (Administration)/ CCIT as regards matters within their purview under varied Sections of Income Tax Act such as Sections 80G, 264, 263 or Orders under Rule 86 of Second Schedule and under other allied direct taxes.

4. Strict compliance is desired by the Board.
(Hindi version will follow)

Yours sincerely,

(Yagyasaini Kakkar)

Deputy Secretary to the Govt. of India

22/12/03

