

**INCOME-TAX (APPELLATE TRIBUNAL) AMENDMENT RULES, 2012 -
AMENDMENT IN RULES 2, 4A, 9, 26 & 34A; DELETION OF PROVISIO TO
RULE 35A AND SUBSTITUTION OF WORDS 'INCOME TAX OFFICER' AND
"APPELLATE ASSISTANT COMMISSIONER"**

NOTIFICATION NO. F. 71-AD(AT)/2012, DATED 7-2-2012

In exercise of the powers conferred by sub-section (5) of section 255 of the Income Tax Act, 1961, the Appellate Tribunal hereby makes the following rules further to amend the Income Tax (Appellate Tribunal) Rules, 1963, namely :-

Short title and Commencement	(1) These rules may be called the Income Tax (Appellate Tribunal) Amendment Rules, 2012.
	(2) These rules shall come into force with effect from the date of their publication in the official Gazette.
Amendment in Rule 2	<p>Definitions.</p> <p>For the existing Rule 2(ii)(b), the following shall be substituted:-</p> <p>"(b) in relation to an income-tax authority who is a party to any proceedings before the Tribunal -</p> <p style="padding-left: 40px;">(i) a person duly appointed by the Central Board of Direct Taxes as "authorised representative" to appear, plead and act on behalf of the income-tax department; and</p> <p style="padding-left: 40px;">(ii) a person duly authorised by the Chief Commissioner of Income-tax to appear, plead and act on behalf of the income-tax department."</p>
Amendment in Rule 4A	<p>Powers and functions of the Registrar.</p> <p>For the existing Rule 4A(2)(i), the following shall be substituted:-</p> <p>"to receive all appeals, miscellaneous applications, stay petitions as well as other documents including applications for early hearing, transfer of appeals, applications for adjournment;"</p>
Amendment in Rule 9	<p>What to accompany memorandum of appeal?</p> <p>In Rule 9, the words "Income Tax Officer" may be substituted by the words "Assessing Officer."</p> <p>After existing Rule 9, the following shall be inserted as Rule 9 A :-</p>

	<p>"9A (1) In the event of change in the address of the parties to the appeal as provided in column Nos. 10 & 11 of Form No. 36, the appellant should file a revised Form No. 36 duly filled up giving the new address of the party, duly verified in the same manner as required by Rule 47 of the Income Tax Rules, 1962.</p> <p>(2) The revised Form No. 36 shall specify the appeal No. as originally assigned or, in the event of non-availability of such No., the date of filing of the appeal shall be mentioned in the covering letter.</p> <p>(3) No cognizance of change of address of the parties shall be taken for any purpose, unless a revised form as per sub-rules (1) and (2) is filed.</p> <p>(4) The address furnished in the revised Form No. 36 shall be deemed to be the address of the parties for the purpose of service of all notices/orders."</p>
<p>Amendment in Rule 26</p>	<p>Continuation of proceedings after the death or insolvency of a party to the appeal.</p> <p>For the existing Rule 26, the following rule shall be substituted:-</p> <p>"Where an assessee whether he be an appellant or the respondent to an appeal dies or is adjudicated insolvent or in the case of a company being wound up, the appeal shall not abate and may, if the assessee was the appellant, be continued by, and if he was the respondent be continued against, the executor, administrator or other legal representative of the assessee or by or against the assignee, receiver or liquidator, as the case may be:</p> <p>Provided that:</p> <p>(i) The assessee files a revised Form No. 36 duly filled up giving revised name of the party duly verified in the same manner as required by Rule 47 of Income Tax Rules, 1962;</p> <p>(ii) The revised Form No. 36 shall specify the appeal number as originally assigned or, in the event of non-availability of such number on the date of filing the appeal shall be mentioned in the covering letter to enable the Registrar to place fresh Form No. 36 in the original file."</p>
<p>Amendment in Rule 34A</p>	<p>Procedure for dealing with applications under section 254(2).</p> <p>For the existing Rule 34A(2), the following shall be substituted:-</p>

	<p>"Every application made under sub-rule (1) shall be in triplicate and the procedure for filing of appeals in these rules will apply <i>mutatis mutandis</i> to such applications.</p> <p>The Applicant shall also state whether any Miscellaneous Application under section 254(2) was filed earlier before the Tribunal against the same order and if so, the fate of such application. Copies of the orders passed by the Tribunal on such applications shall also be filed before the Tribunal in triplicate along with the Miscellaneous Application."</p> <p>The existing proviso to Rule 34A(3) is deleted.</p>
<p>Deletion of proviso to Rule 35A</p>	<p>Procedure for filing and disposal of stay petition. The existing Rule 35A(3) is deleted.</p>
<p>Further amendments</p>	<p>Wherever the words "Income Tax Officer" exist in the ITAT Rules, the same shall be substituted by the words "Assessing Officer."</p> <p>Likewise, wherever the words "Appellate Assistant Commissioner" exist in the ITAT Rules, the same be substituted by the words "CIT(Appeals)".</p>