

Step by Step *Online Filing*  
*of Appeals before FAA*

(First Appellate Authority)

Under Income Tax Act, 1961

**PRESENTED BY:**

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Income-tax (3rd Amendment) Rules, 2016  
vide S.O. 637 (E) dated 01.03.2016

**Substitution of Rule 45 to the Income Tax  
Rules 1962 AND substitution of Form 35**

## **“45. Form of appeal to Commissioner (Appeals).-**

(1) An appeal to the Commissioner (Appeals) shall be made in Form No. 35.

(2) Form No. 35 shall be furnished in the following manner, namely:-

- (a) **in the case of a person who is required to furnish return of income electronically under sub- rule(3) of rule 12,-**
  - (i) **by furnishing the form electronically under digital signature, if the return of income is furnished under digital signature;**
  - (ii) by furnishing the form electronically through electronic verification code in a case not covered under sub-clause (i);
  
- (b) in a case where the assessee has the option to furnish the return of income in paper form, by furnishing the form electronically in accordance with clause (a) of sub rule (2) or in paper form.

## **45. Form of appeal to CIT(A).- Contd**

(3) The form of appeal referred to in sub-rule (1), shall be verified by the person who is authorised to verify the return of income under section 140 of the Act, as applicable to the assessee.

(4) Any document accompanying Form No. 35 shall be furnished in the manner in which the said form is furnished.

(5) The Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems), as the case may be, shall- (i) specify the procedure for electronic filing of Form No.35 and documents; (ii) specify the data structure, standards and manner of generation of electronic verification code, referred to in sub-rule(2), for the purpose of verification of the person furnishing the said form; and

(iii) be responsible for formulating and implementing appropriate security, archival and retrieval of policies in relation to the said form so furnished.”

3. In the said rules, in Appendix-II, for Form No.35, the following form shall be substituted, namely:-

# **Key actions to be performed before online e-filing of appeals**

- (1) **Deposit** the **appeal fees** and have a copy of the challan.
- (2) **Scan separately** following in **PDF**: -
  - a. Copy of the order appealed against.
  - b. Copy of notice of demand u/s 156 of the Act.
- (3) Copy of acknowledgement of the ITR filed for the year for which appeal is being filed.
- (4) Incase additional evidences would be filed, have details of documents sought to be filed as additional evidences.
- (5) Incase appeal is being filed belatedly, sufficient reasons for seeking condonation of delay , must be prepared well in advances.
- (6) Donot use any special characters such as @, #, etc.
- (7) **Grounds of appeal** must be simple, specific and short and each ground should not exceed **100 words**.

Step by Step *Online Filing*  
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(First Appellate Authority)

Under Income Tax Act, 1961



- I Am ...
- Tax Payer
- Professionals For Tax Audit
- e-Return Intermediary
- Bulk PAN Verification User
- Tax Deductor and Collector

e-File Your Tax Return...Its Fast Easy and Secure... [Learn How To e-File](#)

[View Form 26AS](#) [Upload Return](#) [Check Status](#)

*"I have been e-filing my returns for the last four AYs and I find the Portal very user friendly. I am indeed delighted that filing ITR and getting IT Refund(if any) has become much easier. I compliment the IT Department for their consistent effort in facilitating more user-friendly ITR filing." - 28/03/2016*

All ITRs

New To e-Filing?  
[Register Yourself](#)

Registered User?  
[Login Here](#)

Need Assistance?  
[Customer Care](#)

Services

- Quick e-File ITR-1 & ITR-4S
- Submit Returns / Forms
- View Form 26AS (Tax Credit)
- Outstanding Tax Demand
- CPC Refund Status
- Rectification Status

News & Updates

- 22/04/2016 **ne**  
The "Bulk ITR" upload functionality has been enhanced. Please refer the user manual (Secured Web service user manual) under the "Help" section for further details.
- 14/04/2016  
All ITRs including ITR 6 and ITR 7 for AY 2016-17 are available for e-Filing.
- 13/04/2016  
ITR 4 and ITR 5 for AY 2016-17 are also available for e-Filing. Other ITRs will be





More

Downloads

- AY 2016-17 **ne**
- ITR-1(SAHAJ)
  - ITR-2
  - ITR-3
  - ITR-5
  - ITR-7
  - ITR-4S(SUGAM)
  - ITR-2A
  - ITR-4
  - ITR-6



## Login

User ID *	<input type="text"/>
Password *	<input type="password"/>
Captcha Code	<input type="text"/>
Image	  
Enter the number as in above image *	<input type="text"/>
<input type="button" value="Login"/> <a href="#">Forgot Password?</a>	
<a href="#">New Users? Register Now</a>   <a href="#">Resend Activation Link</a>	
	<a href="#">e-Filing Login Through NetBanking</a>



### Quick Link

- 🔴 Quick e-File ITR
- 🔴 Upload Return
- 🔴 View Form 26AS (Tax Credit)
- 🔴 Rectification Request
- 🔴 Tax Calculator
- 🔴 Downloads
- 🔴 E-Pay Tax

Upload Return

Prepare and Submit Online ITR

e-File in response to Notice u/s 139(9)

Change ITR Form Particulars

Prepare and Submit Online Form(Other than ITR)

e-Verify Return

Generate EVC

Upload Form BB (Return of Net Wealth)

Response to Outstanding Tax Demand

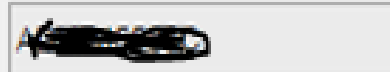
Upload Form 6 (for undisclosed foreign asset)

**IMPORTANT !!!**

Correct Email ID and Mobile Number against your profile  
used for all communications.



## Prepare and Submit Form Online (Other than ITR)

PAN



Form Name \*

35 ▼

 [Click here to download the DSC Utility](#) 



### Steps to Generate Signature File :

- Download the "ITD e-Filing DSC Management Utility".
- Generate the signature file. Follow the instructions in the Utility.
- Attach the generated signature file.

**Note:** The generated signature file is valid only for one transaction.

Attach the Signature file \*

Choose File

.signature

Continue

Cancel

## Select CIT(A)



Please select the relevant CIT(A) from the drop down.

Select ▼

Please check the checkbox if CIT(A) you wish to appeal is not present in drop down



Please select the State\*

Delhi (UT) ▼

Please select the City\*

DELHI ▼

Please select the relevant CITA\*



Please select the relevant CIT(A) from the dropdown.

Select ▼

Continue Cancel

Continue

Cancel

Quick Link

- [Quick e-File ITR](#)
- [Upload Return](#)
- [View Form 254S \(Tax Credit\)](#)
- [Rectification Request](#)
- [Tax Calculator](#)
- [Downloads](#)
- [E-Pay Tax](#)

Navigation Trail:

FORM NO. 35

(See rule 45)

Appeal to the Commissioner of Income-tax (Appeals)



Instructions | **Form 35** | Verification | Attachments

Instructions

**General Instructions:**

1. Fields marked with asterisk (\*) are mandatory.
2. While entering the data in online form, please do not click BACK button in browser or press BACKSPACE button. You will be logged out.
3. All amounts are in Indian Rupees.
4. A calendar is provided for selecting the date field (format DD/MM/YYYY).
5. All greyed out fields are either auto-filled or non-editable.
6. It is a good practice to save your work frequently. Please use SAVE AS DRAFT option.
7. Attachments
  - (a) All the attachments together should not exceed 50 Mb.
  - (b) All the attachments should be in Pdf or Zip format only.
8. In Forms wherever information is captured in tables
  - (a) Adding new Row: Click ADD button to add a new row and enter values in the field provided.
  - (b) Deleting Row: Select the row to delete from the list and click DELETE ROW button.
9. Please enter only the value wherever the information is needed in percentile.
10. It is preferable to have JRE version 1.7 and above installed on your machine.
11. Please verify the Form, accompanying attachments/documents before you submit.



## Instructions

**General Instructions:**

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11. Please verify the Form, accompanying attachments/documents before you submit.

**FORM NO. 35**

[See rule 45]

**Appeal to the Commissioner of Income-tax (Appeals)**

Submit



Save Draft



Exit



Instructions

Form 35

Verification

Attachments

**Personal Information**

First Name <input type="text"/>	Middle Name <input type="text"/>	Last Name or Name of Entity* <input type="text"/>	PAN* <input type="text"/>
			TAN (if available) <input type="text"/>
Flat/ Door/Block No * <input type="text"/>		Name of Premises / Building / Village <input type="text"/>	Road/ Street /Post Office <input type="text"/>
Area/ Locality * <input type="text"/>	Town/ City/ District * <input type="text"/>	State * <input type="text"/>	Country * <input type="text"/>
Pincode * <input type="text"/>	Mobile No * <input type="text"/>	STD code <input type="text"/>	Phone No. <input type="text"/>
Email Address * <input type="text"/>		Whether notices/ communication may be sent on email? * <input type="text"/>	

**Order against which Appeal is filed**

**Order against which Appeal is filed**

1	Assessment year in connection with which the appeal is preferred/ Enter financial year in case appeal is filed against an order where assessment year is not relevant*	Assesement Year	2013-14 ▼
		Financial Year	Select ▲
<b>Details of the order appealed against</b>			
2	a	Section and sub-section of the Income-tax Act, 1961*:	Select
	b	Date of Order*	<input type="text"/>
	c	Date of service of Order / Notice of Demand *	<input type="text"/>
3	Income-tax Authority passing the order appealed against *	WARD 61(1), DELHI	2020-21 2019-20 2018-19 2017-18 2016-17 2015-16 2014-15 <b>2013-14</b> 2012-13 2011-12 2010-11 2009-10 2008-09 2007-08 2006-07 2005-06 2004-05 2003-04 2002-03 ▼
<b>Pending Appeal</b>			
4	Whether an appeal in relation to any other assessment year/ financial year is pending in the case of the appellatant with any Commissioner (Appeals) *		
<b>Appeal Details</b>			
5	Section and sub-section of the Income-tax Act, 1961 under which the appeal is preferred *		
6	If appeal relates to any assessment ?*		Select ▼
a	Amount of Income Assessed ( )		<input type="text"/>
b	Total Addition to Income ( )		<input type="text"/>

**Order against which Appeal is filed**

1	Assessment year in connection with which the appeal is preferred/ Enter financial year in case appeal is filed against an order where assessment year is not relevant*	Assesement Year	2013-14 ▾
		Financial Year	Select ▾

**Details of the order appealed against**

2	a	Section and sub-section of the Income-tax Act, 1961*:	Select ▾
	b	Date of Order*	Select
	c	Date of service of Order / Notice of Demand *	Select
3	Income-tax Authority passing the order appealed against *	WARD 6	

**Pending Appeal**

4	Whether an appeal in relation to any other assessment year/ financial year is pe case of the appelliant with any Commissioner (Appeals) *		
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**Appeal Details**

5	Section and sub-section of the Income-tax Act, 1961 under which the appeal is		
6	If appeal relates to any assessment ?*		
a	Amount of Income Assessed ( )		
	Total Addition to Income ( )		

- Select ▾
- Select
- 143(1)
- 147
- 144
- 143(3)
- 143(1B)
- 201
- 171
- 170(3)
- 170(2)
- 16(3)
- 155
- 154
- 150
- 271B
- 271A
- 271
- 237
- 221
- 272BB



### Details of the order appealed against


2	a	Section and sub-section of the Income-tax Act, 1961*	143(3) ▾
	b	Date of Order*	31/03/2016 
	c	Date of service of Order / Notice of Demand *	10/04/2016 
3	Income-tax Authority passing the order appealed against *		WARD 61(1), DELHI

### Pending Appeal

4	Whether an appeal in relation to any other assessment year/ financial year is pending in the case of the appelliant with any Commissioner (Appeals) *	Select ▾ Select Yes No
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### Appeal Details

5	Section and sub-section of the Income-tax Act, 1961 under which the appeal is preferred *	246A
6	If appeal relates to any assessment ?*	Select ▾
a	Amount of Income Assessed (₹)	<input type="text"/>
	Total Addition to Income (₹)	<input type="text"/>
	In case of Loss, total disallowance of Loss in assessment (₹)	<input type="text"/>
	Amount of Addition/ Disallowance of Loss disputed in Appeal (₹)	<input type="text"/>
	Amount of Disputed Demand (₹)- Enter Nil in case of Loss	<input type="text"/>

b	Total Addition to Income (₹)	<input type="text" value="0"/>
c	In case of Loss, total disallowance of Loss in assessment (₹)	<input type="text" value="2500000"/>
d	Amount of Addition/ Disallowance of Loss disputed in Appeal (₹)	<input type="text" value="2500000"/>
e	Amount of Disputed Demand (₹)- Enter Nil in case of Loss	<input type="text" value="0"/>
7	If appeal relates to penalty ?*	Not Applicable ▼
a	Amount of penalty as per order (₹)	<input type="text"/>
b	Amount of penalty disputed in Appeal (₹)	<input type="text"/>
<b>Details of Taxes paid</b>		
8	Where a return has been filed by the appellant for the assessment year in connection with which the appeal is filed, whether tax due on income returned has been paid in full *	Yes ▼ Select Yes No Not Applicable
8.1	If reply to 8 is Yes, then enter details of return and taxes paid	
	a Acknowledgement number	<input type="text"/>
	b Date of filing	<input type="text"/> 
	c Total tax paid	<input type="text"/>
9	Where no return has been filed by the appellant for the assessment year, whether an amount equal to the amount of advance tax as per section 249(4)(b) of the Income-tax Act, 1961 has been paid*	Select ▼

8 Where a return has been filed by the appellant for the assessment year in connection with which the appeal is filed, whether tax due on income returned has been paid in full \*

Yes

8.1 If reply to 8 is Yes, then enter details of return and taxes paid

a	Acknowledgement number	123456789011121
b	Date of filing	31/10/2013 
c	Total tax paid	0

9 Where no return has been filed by the appellant for the assessment year, whether an amount equal to the amount of advance tax as per section 249(4)(b) of the Income-tax Act, 1961 has been paid\*

Yes

Select


Yes

No

Not Applicable

9.1 If reply to 9 is Yes, then enter details

Tax Payments

Sl. No.	BSR Code	Date of payment	Serial Number	Amount
1	<input type="text"/>	<input type="text"/> 	<input type="text"/>	<input type="text"/>
Total				0

 Add

 Delete

10 If the appeal relates to any tax deductible under section 195 of the Income-tax Act, 1961 and borne by the deductor, details of tax deposited under section 195(1)

**Statement of facts, Grounds of Appeal and additional evidence**

**Statement of Facts**

11

Facts of the case in brief (not exceeding 1000 words) \*

List of documentary evidence relied upon

12

Whether any documentary evidence other than the evidence produced during the course of proceedings before the Income-tax Authority has been filed in terms of Rule 46A \*

12.1

If reply to 12 is Yes, furnish the list of such documentary evidence

13

Grounds of Appeal(each ground not exceeding 100 words)\*

Sl. No.		Relevant section (s) of IT/Act	Issue	Ground of Appeal
1	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

**Appeal filing details**

**Appeal filing details**

14 Whether there is delay in filing appeal\*

Please enter the grounds for condonation of delay

Yes

Select

Yes

No

15 If reply to 14 is Yes, enter the grounds for condonation of delay (not exceeding 500 words)

16 Details of Appeal Fees Paid\*

Sl. No.	BSR Code	Date of payment	Serial Number	Amount
1	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>



Add



Delete

17. Address to which notices may be sent to the appellant\*

Flat/ Door/Block No \*

Name of Premises / Building / Village

Road/ Street /Post Office

Area/ Locality \*

Town/ City/ District \*

DELHI

State \*

DELHI

Country \*

INDIA

Pincode \*

Mobile No \*

Email Address \*



Submit



Save Draft




Exit



## FORM NO. 35

[See rule 45]

### Appeal to the Commissioner of Income-tax (Appeals)

 Submit

 Save Draft

 Exit



Instructions

Form 35

Verification

Attachments

#### VERIFICATION


I\*,


/Name of Appellant (AUTO)

, the appellant, do hereby declare that what is stated above is true to the best of my information and belief. It is also certified that no additional evidence other than the evidence stated in row 12.1 above has been filed.

Place\*

Date:\* 23/04/2016

 Submit

 Save Draft

 Exit



## FORM NO. 35

[See rule 45]

### Appeal to the Commissioner of Income-tax (Appeals)

Submit

Save Draft

Exit



Instructions

Form 35

Verification

Attachments

#### Attachments

##### Notes :

a) All attachments should be in Pdf or Zip format only.

b) Each attachment should not exceed 5 Mb.

##### Attachment :

1	Copy of order appealed against	<input type="button" value="Choose File"/>	No file chosen
2	Notice of demand	<input type="button" value="Choose File"/>	No file chosen
3	Any other attachment	<input type="button" value="Choose File"/>	No file chosen

Submit

Save Draft

Exit



 Submit

 Save Draft

 Exit

---



# THANKYOU

*(Your Queries are welcome at [sidhjasso@yahoo.com](mailto:sidhjasso@yahoo.com))*

