

The Chamber of Tax Consultants

Seminar on Litigation under Direct Tax Laws


**Appeal Proceedings before CIT (A) and
Stay of Demand**

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Agenda

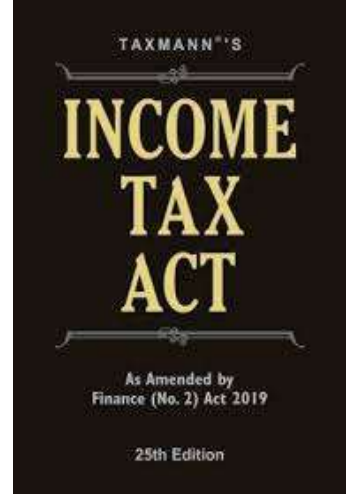
- ▶ Appeal – Statutory Provisions & Fundamental Concepts
 - ▶ E-filing of Appeal – Procedures
 - ▶ Stay of Demand at first appeal stage
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Statutory Provisions



Relevant Provisions

- ▶ Section 246A – Appealable Orders
- ▶ Section 248 – Appeal by Person denying liability to deduct tax u/s. 195
- ▶ Section 249 – Form of Appeal and Limitations
- ▶ Section 250 – Procedure in Appeal
- ▶ Section 251 – Power of the CIT (A)
- ▶ Rule 46A – Filing of Additional Evidence



Appeal Basic Principles

- ▶ Right of Appeal is a Statutory Right – Not an Inherent Right – *CIT Vs. Garware Nylons Ltd. 212 ITR 242 (Bom.)*
- ▶ Right to be exercised as provided in Law
- ▶ Appeal is Continuation of Assessment Proceedings
- ▶ Assessment Proceedings are complete when appeal against assessment order is decided by ITAT – *CIT Vs. Mayur Foundation 274 ITR 562 (Guj)*

Section 246A – Appealable Orders

- ▶ Sec. 246A(1) carries Exhaustive List
- ▶ Common Appealable Orders
 - Intimation u/s. 143(1) of the Act
 - Order giving effect to an appellate order
 - Order denying rectification of mistakes apparent from records
 - Protective Assessment order – *Lalludas Children Trust Vs. CIT 251 ITR 50 (Guj)*
 - Order passed in assessment / Reassessment / Search assessment / block assessment Proceedings
 - Order passed on successor in business u/s. 170(2) / 170(3)
 - Order u/s. 171 – Re : Partition of HUF

Section 246A – Appealable Orders

- Order passed in pursuance of Revision u/s. 263 or 264 if it is not in conformity with the directions given by CIT
- Order denying liability to pay Interest u/s. 244A – *Dy CIT Vs. BSES Ltd 113 TTJ 227 (Mum)*
- Intimation u/s. 200A(1) / 206CB(1)– Processing of TDS / TCS Statements
- Order u/s. 201 – Failure to deduct or pay TDS
- Order u/s. 237 – Order for granting Refunds
- Fees under section 234E – Gajanan Constructions Vs. DCIT – ITA No. 1292 & 1293/PN/2015 – Order dated 23-9-2016 (Pune Trib.)

- ▶ Whether Penalty orders u/s. 270A / 271DA is appealable ?
 - No specific clause – Clause q covers penalties under chapter XXI
 - 246A : Assessee or deductor or collector
 - 270A and 271DA : Penalties imposable on Person
 - Section 2(7) : assessee defined

Non-appealable Orders



- ▶ Order levying Interest u/s. 234A 234B 234C or 220(2)
 - Exception : If assessee denies the liability to be taxed
- ▶ Order passed in pursuance of order u/s. 263 – if the same is in conformity with the directions of the CIT
- ▶ Order of Revision u/s. 264
 - Whether appealable to ITAT ?
 - Gausia Cold Storage Pvt. Ltd. Vs. ACIT (Mum Trib.) – Misc. application of department allowed
- ▶ Order passed u/s. 143(3) in pursuance of direction of Dispute Resolution Panel – Direct Appeal to Tribunal
- ▶ Order of Commissioner passed u/s. 273A rejecting the application for waiver or reduction of penalty

- You have not received sufficient teaching, supervision or research training; or
- Your result is not valid because correct procedure was not followed; or
- Your result has been affected by prejudice and/or bias; or
- Significant changes made to a course were not properly communicated and/or were not properly taken into account; or
- Natural Justice dictates that the appeal be upheld.

Who can file an Appeal

- ▶ An assessee / deductor / collector who is aggrieved by the specified orders
- ▶ Third Party can file appeal if he is made liable for any tax or other sum
 - Kikabhai Abdulali Vs ITAT 32 ITR 762 (Bom)
 - Benoy Kurian Vs. Agricultural ITO 234 ITR 617 (Ker)
 - CIT Vs. Ambala Flour Mills 78 ITR 256 (SC)
- ▶ A beneficiary of a trust
 - Shrimant Govindrao Narayanrao Ghorpode vs. CIT 48 ITR 54 (Bom)
- ▶ Assessment on Agent
 - Inder Singh Gill vs. CIT 47 ITR 284 (Bom)

Who can file an Appeal

- ▶ Legal Representative of a deceased assessee
 - Rajah Manyam Meenakshamma vs. CIT 30 ITR 286 (AP)
- ▶ Co-parcener of HUF
 - Chandumal Pannalal vs. CIT (1965) 58 ITR 711 (Cal.)
- ▶ Director of an erstwhile company whose name has been struck off by ROC
 - Ajay Ispat Pvt. Ltd. Vs. ITO 136 ITD 145 (Ahd.)

Fresh claim without Revised Return

- ▶ Returned Income same as Assessed Income
 - Goetz India Ltd. Vs. CIT 284 ITR 323 SC
 - CIT Vs. Pruthvi Brokers & Share Holders P. Ltd. 349 ITR 338 (Bom)
 - CIT Vs. Malayala Manorama 409 ITR 358 (Ker.)
 - HLL Lifecare Ltd. Vs. ACIT (2018) 191 TTJ 1 (UO) (Cochin Trib)
 - DCIT Vs. Associated Pigments Ltd. (2018) 61 ITR (Trib) 553 (Kol)

Agreed Assessments



- ▶ Appeal in case of Agreed Assessment
 - Not Permissible
 - Rameshchandra & Co. Vs. CIT 168 ITR 375 (Bom) – If assessee has agreed on certain facts
 - Sterling Machine Tools Vs. CIT 123 ITR 181 (All)
 - Deep Kukreti Vs. CIT & Another 371 ITR 257 (Uttarakhand)
 - Permissible
 - Chhatmull Agarwal Vs. CIT 116 ITR 694 (Punj)
 - Gauri Sahai Ghisa Ram Vs. CIT 120 ITR 338 (All.) – Wrong concession by counsel
- ▶ Western India Automobiles Vs. CIT 112 ITR 1048 (Bom)
 - If assessee has not agreed for addition but it is mentioned so in Asst Order – Assessee will need to file affidavit saying he has not agreed

Section – 248

- ▶ Appeal by payer of Income u/s. 195 (Other than Interest) in a case where
 - Tax is to be borne by the payer due to an agreement and
 - The payer claims that no tax is required to be deducted on such Income
 - *GE India Technology Centre Pvt. Ltd. Vs. CIT 327 ITR 456 (SC)* – Provisions of section 195 do not apply if the amount is not chargeable to tax in India
- ▶ The payer shall first pay tax and then file appeal
- ▶ If CIT (a) issues a declaration that no tax is deductible then the tax deposited shall be refunded

Form of Appeal and Limitation

- ▶ Appeal to CIT (A) shall be in Form No. 35
- ▶ Documents to be attached
 - Statement of Facts and Grounds of Appeal in duplicate
 - Receipted Challan for payment of Appeal Fees in original
 - Copy of the order appealed against
 - In case of appeal against the penalty order, also enclose a copy of the relevant assessment order
 - **Original Notice of Demand**

Grounds of Appeal

- ▶ Should be Concise – Not argumentative or narrative
- ▶ Avoid Harsh Language
- ▶ Highlight Main Issue
- ▶ Should not be vague, general or too lengthy
- ▶ Separate Ground for each issue involved
- ▶ Should deal with only order under appeal.
- ▶ Should not have purely consequential grounds – Levy of Interest



Who can Sign Appeal Memo

- ▶ Rule 45 – Shall be signed and verified by person who is authorised to sign Return of Income u/s. 140
- ▶ Person holding valid power of attorney can sign
- ▶ Can CA or Advocate sign appeal on behalf of his client
 - Mrs. Luiza Saldanha Vs. ITO 16 TTJ 243 (Bom)
 - Pyrkes Wine Stores v. CIT 9 ITD 93 (Bom)
 - RajendraKumar Maneklal Sheth (HUF) v. CIT 213 ITR 715 (Guj)

Appeal Fees

Particulars	Amt. (Rs)
Total Income < 1 Lac	250
Total Income > 1 Lac but < 2 Lac	500
Total Income > 2 Lac	1000
Subject Matter of Appeal not covered by above	250

- ▶ Total Income shall be as per Assessment Order
- ▶ Fees payable for appeal against Penalty Order u/s. 271(1)(c) or 270A ??

Time Limit



- ▶ Within 30 days of Date of Service of Notice of Demand – 30 Days and not One Month
 - Period of Exclusion : Date of Application for immunity u/s. 270AA (1) to the date of communication of order rejecting immunity
- ▶ Receipt of Notice of Demand and not Assessment Order
 - Charki Mica Mining Co. Ltd. Vs. CIT 111 ITR 193 (Cal.)
- ▶ For appeal u/s. 248 – 30 Days of payment of tax
- ▶ Appeal sent by post – Date of Receipt in the office of CIT (A) is relevant

Condonation of Delay

- ▶ If the CIT (A) is satisfied that the appellant had **sufficient** cause for delay
 - File request for condonation of delay
 - Better to file affidavit
 - Explain the reason for each day of delay
- ▶ Sufficient cause shall be interpreted liberally so as to advance the cause of justice
 - Mela Ram & Sons Vs. CIT 29 ITR 607 (SC)
 - CIT Vs. Ashoka Engineering Co. 194 ITR 645 (SC)
- ▶ Condonation of Delay by way of speaking order – Cannot be assumed
 - Kunal Surana Vs. ITO 144 ITD 195 (Mum.) – Additional Evidence admitted but delay not condoned – Also relevance of proper affidavit



Condonation – General Principles

- ▶ Sufficient cause must be liberally construed
- ▶ Technical faults Vs. Cause of Justice
- ▶ Length of Delay is immaterial
- ▶ Litigant never benefits by resorting to delay
- ▶ If no malafide intention – delay shall be condoned



Condonation – General Principles

- ▶ There may be some lapse but the same shall not shut the doors of justice
- ▶ Denial of condonation results in a meritorious matter getting dismissed at threshold
 - Collector of Land Acquisition v. Mrs. Katiji & Others 167 ITR 471 (SC)
 - Earthmetal Electricals (P.) Ltd. vs. ITO (2005) 4 SOT 484 (Mum)
 - 71 Days Delay due to mistake of Tax Consultant's Staff
 - Bombay Mercantile Co-op. Bank vs. CBDT (2010) 45 DTR 377 (Bom)
 - Delay in filing Return due to change of auditor

Condonation – General Principles

- ▶ **Condonation is however an exception and not a rule**
- ▶ University of Delhi Vs. Union of India (SC) – itatonline.org – order dated 17-12-2019
 - Delay of 916 days
 - A liberal approach is to be taken in the matter of condonation of delay
 - However condonation of long delay should not be automatic
 - Affects the accrued right or adverse consequence to the opposite party
 - Routine explanation is not enough but it should be in the nature of indicating “sufficient cause” to justify the delay

Condonation – Reasons

- ▶ Lack of Proper knowledge
- ▶ Serious illness of the assessee or family member
- ▶ Absence of due guidance by the consultant
- ▶ Facts surfacing at a latter date
- ▶ Reconciliation of various accounting items latter on
- ▶ Computer getting infacted – repaired latter on
- ▶ Appeal filed against assessment on levy of penalty
 - Ahmed Husain (SSM) Vs. ITO 48 ITR (Trib.) 417 (Chennai)

Be Careful



- ▶ Avoid giving very general reasons which are not digestible
- ▶ Try to support the reasons with documentary evidences
- ▶ Avoid – through oversight etc.
- ▶ Wrong Advice given by Consultant – Risk on the consultant
 - Vijay V. Meghani Vs. DCIT 153 ITD 687 (Mum.) – Observations against ICAI – Delay of 2984 days
 - HC removed observations against ICAI in Vijay V. Meghani Vs. DCIT 398 ITR 250(Bom) – Cost imposed on assessee

Condonation – Reasons

- ▶ Subjective issue
 - Delay of 1902 days for non-advice by consultant condoned – Hosanna Ministries Vs. ITO 152 DTR 8 (Mad) – Appeal before Tribunal
 - Delay of 338 days was not condoned for a vague explanation – J. N. Chandrashekhar Vs. ITO 160 ITD 653 (Bang.)
- ▶ Delay caused due to new E-filing procedure shall be condoned
 - All India Federation of Tax Practitioners Vs. ITO – ITA No. 7134/Mum/2017 Dt. 4-5-2018
 - Hathway C-Net P. Ltd. Vs. TRO (2018) 192 TTJ 497 (Mum.)

Tax as per Returned Income



- ▶ Section 249(4) – Appeal not to be admitted unless the tax is paid **before filing appeal**
 - As per Returned Income
 - No Return situation – Advance Tax liability
- ▶ Tax paid subsequently but before appeal is decided
 - CIT vs. Rama Body Builders 250 ITR 825 (Del)
 - Anant R. Thakore Vs. ACIT 5 SOT 298 (Mum)
 - Bhumiraj Constructions Vs. Addl CIT 131 ITD 406 (Mum)
 - Mohd. Farooq Sarangy Vs. DCIT 164 ITD 573 (Mum.)
- ▶ Tax dues does not include Interest element
 - CIT Vs. Manoj Kumar Beriwal 316 ITR 218 (Bom)

Appeal Proceeding – Sec 250

- ▶ Notice in writing fixing a date
- ▶ Notice to both appellant and also AO
- ▶ Appellant or his AR has right to be heard
- ▶ AO or his AR also has right to be heard
- ▶ No right to AO under Wealth-tax Act

Appeal Proceedings

- ▶ CIT (A) can grant adjournments – suo moto or on an application
- ▶ CIT (A) can make further inquiries or cause the inquiries to be made by AO
- ▶ Powers are quasi judicial – to be exercised judicially
- ▶ Can not refuse inquiries in deserving case
 - Smt. Prabhavati S. Shah Vs. CIT 231 ITR 1 (Bom)
- ▶ Section 250(6) – Order shall state the points for determination, the decision thereon and the reason for the decision. – Speaking Order

Appeal Proceedings

- ▶ Even in an ex parte order, it has to be based on merits
 - CIT Vs. Chenniapa 74 ITR 41 (SC)
 - Bharat Petroleum Corporation Ltd. Vs. ITAT 359 ITR 371 (Bom.) – Rule 24 of Tribunal Rules + Mentioning of matter should be permitted
 - CIT Vs. Premkumar Arjundas Luthra HUF 154 DTR 302 (Bom.) – Regarding CIT (A)'s ex-parte order
- ▶ Appeal may be decided within 1 year from the financial year of filing the appeal wherever possible – sub sec (6A) – suggestive in nature

Additional Grounds

- ▶ Section 250(5) – CIT (a) can allow additional grounds if he is satisfied that the omission was not wilful or unreasonable
- ▶ Judicious manner – Normally should be permitted – advance the cause of justice
 - Jute Corporation of India Ltd. Vs. CIT 187 ITR 688 (SC)
 - New India Industries Ltd. Vs. CIT 207 ITR 1010 (Guj)
 - Hindustan Construction Co. Vs. CIT 208 ITR 291 (Bom)
- ▶ Additional Ground before ITAT – Relevant facts shall be on records
 - National Thermal Power Corpn Vs. CIT 229 ITR 383 (SC)
 - Ultratech Cement Ltd. Vs. Addl. CIT 157 DTR 253 (Bom.)
- ▶ What about Additional Ground before CIT (A)?



Power of CIT (A)

- ▶ For Assessment Orders – CIT (A) can
 - Confirm
 - Reduce
 - **Enhance**
 - Annul the assessment
- ▶ For Penalty Orders – CIT (A) can
 - Confirm
 - Cancell
 - **Enhance** or Reduce the Penalty
 - **CIT (A) can also levy penalty u/s. 271(1)(c) / 270A**



Power of CIT (A)

- ▶ Before Enhancement CIT (A) must give a show-cause notice to appellant
 - Infrastructure Development Finance Co. Ltd. 213 Taxman 28 (Mag.)(Mad)
- ▶ However he can not discover a new source of income which is not considered by the assessing officer
 - CIT Vs. Shapoorji Pallonji Mistry 44 ITR 891 (SC)
 - CIT Vs. B. P. Sherafudin 399 ITR 524 (Ker.)
 - Bikaram Singh Vs Dy. CIT (2016) 48 ITR 689 (Del. Trib.)

Power of CIT (A)

- ▶ CIT (A) can decide the correct status of the assessee in appeal
 - Megatrends Inc. Vs. CIT 388 ITR 16 (Mad.)
- ▶ CIT (A) can not validate an invalid assessment in garb of enhancement
- ▶ CIT (A) can also look in the issues not raised before him – Co-terminus powers
 - CIT Vs. Nirbheram Daluram 224 ITR 610(SC)
 - CIT Vs. Ahmedabad Crucible Co. 206 ITR 574(Guj.)

Rule 46A – Additional Evidence



Appellant shall not be entitled to file any additional evidence at the appellate stage except the following :

- a) Where the assessing officer has **refused to admit evidence** which ought to have been admitted ; or
- b) Where the appellant was **prevented by sufficient cause** from producing the evidence which he was called upon to produce by the assessing officer ; or
- c) Where the appellant was **prevented by sufficient cause** from producing before the assessing officer any evidence which is **relevant to any ground of appeal** ; or
- d) Where the assessing officer has made the order appealed against **without giving sufficient opportunity** to the appellant to adduce evidence relevant to any ground of appeal

Additional Evidence

- ▶ Additional Evidence to be filed in duplicate
- ▶ CIT (A) will forward one copy to AO and call for his comments – Rule 46A(3)
- ▶ Copy of Remand Report to be given to appellant and opportunity to rebut the same shall be allowed
- ▶ Before admitting additional evidence CIT(A) has to record reason for admission – 46A(2)
- ▶ CIT (A) can on his own call for additional evidence from appellant – Rule 46A (4)

Additional Evidence

- ▶ Can not reject Additional Evidence in deserving cases
 - Smt. Prabhavati S. Shah Vs. CIT 231 ITR 1(Bom.)
 - Dwarika Prasad Vs. ITO 63 ITD 1(Pat.) (TM)
 - Abhaykumar Shroff Vs. ITO 63 ITD 144(Pat.)(TM)
 - Taylor Instrument Co. (India) Ltd. Vs. CIT 198 ITR 1(Del.)
- ▶ Should admit Additional evidence where sufficient time was not given by the assessing officer
 - ACIT vs. Vikram Puri 47 ITR (Trib.) 708 (Del.)
- ▶ Rule 46A can not override Principles of Natural justice
 - Avan Gidwani Vs. ACIT - ITA No. 5138/Mum./2015 Dt. 6-4-2016

Additional Evidence

- ▶ If however evidences are not filed despite of repeated opportunities by the AO and the assessee is not able to explain why the documents were not filed before AO, then admission of additional evidence is not justified
 - C. Unnikrishnan Vs. CIT 233 ITR 485 (Ker).
 - Kanniapan Murugadoss Vs. ITO 164 ITD 260 (Chennai) – Evidence already available at the time of original assessment – Not admissible even if vital and important

Additional Evidence



- ▶ Admitting Additional Evidence without remanding the matter is not permitted
 - CIT Vs. N. E. Technologies India P. Ltd. 237 Taxman 151 (AP)
 - ITO Vs. Dr. Arvind Goverdhan (2018) 61 ITR 159 (Bang.)
 - Rakeshkumar P. Patel Vs. Dy. CIT 54 CCH 405 (Ahd.) – Dt. 21-12-18
- ▶ Exception : Where additional evidences are called by CIT (A) under Rule 46A(4)
 - *305 ITR 219 (Mum AT) / 11 SOT 361 (Del) / 118 ITD 416 (Mum) / 265 ITR 217 (Ker) / 335 ITR 43 (P& H)*
- ▶ However CIT (a) is not required to call for objection from AO before admitting Additional Evidences
 - ITO Vs. LGW Ltd. (2016) 130 DTR 201 (Kol Trib.)

Additional Evidence – Cares

- ▶ File maximum possible evidence before AO
- ▶ If not possible to file – mention specifically and seek time
- ▶ Keep office copy of all documents filed and covering letters
- ▶ If any additional evidence is filed make specific application under Rule 46A
- ▶ If asked by CIT (A) – mention that it is filed as per directions

Withdrawal of Appeal



- ▶ Whether appeal filed can be allowed to be withdrawn ?
 - Before ITAT
 - Sainath Enterprises Vs. ACIT (TM)(ITA No. 189/Mum/2011 Dt. 18-11-17)
 - Before CIT (A) – Whether possible to withdraw ?
 - Explanation to Section 251 – The CIT (A) may consider and decide any matter arising out of the proceedings in which the order appealed against was passed notwithstanding that such matter was not raised before the CIT (A) by the appellant
 - CIT Vs. Premkumar Arjundas Luthra HUF 154 DTR 302 (Bom.) – No specific question before HC

Efiling – Procedures



E-filing – Mandatory ??

SITUATION	RULE 12 (Filing of Income Tax Return)	RULE 45 (Filing of Form 35)
Ind/HUF Under Tax Audit	Electronically with DSC	Electronically with DSC
Other Ind/HUF if income > 5 Lacs or Refund is claimed	Electronically. DSC is not mandatory	If return filed with DSC then appeal with DSC
Other Ind/HUF	Electronic Filing is Optional	Electronic Filing is Optional. Whether Return filed Electronically is immaterial
Company	Electronically with DSC	Electronically with DSC
Political Party	Electronically with DSC	Electronically with DSC
Trust/AOP/BOI	Electronically. DSC is not mandatory	If return filed with DSC then appeal with DSC
Firm, LLP under Tax Audit	Electronically with DSC	Electronically with DSC
Firm, LLP not under Tax Audit	Electronically. DSC is not mandatory	If return filed with DSC then appeal with DSC

Procedure for E-filing of CIT (A)

- ▶ Login to user account in Income Tax E-filing Website
- ▶ Go to menu → e-File → Income Tax Form
- ▶ Select Form 35 and select submission mode as Prepare and submit online
- ▶ Select the relevant appellant authority from drop down box. In case there is a mistake on site the same can be corrected manually
- ▶ Fill up the details in Form 35 and Verification part thereof.
- ▶ Attachments :
 - Notice of Demand
 - Assessment Order
 - Others – For Example : SOF, GOA, Appeal Fees challan and other documents
- ▶ Upload with DSC or EVC as may be applicable

Stay of Demand

- ▶ Section 220(1) – Tax to be paid within 30 days from the service of Notice of Demand
- ▶ Instruction No. 1914 Dated 21-3-1996
 - Mere filing of appeal is not sufficient to keep the demand in abeyance
 - Stay only if there are valid reasons
- ▶ Instruction Modified on 29-2-2016
- ▶ Instruction further modified on 31-7-17
- ▶ Stay of Demand is not automatic – *Paulsons Litho Works Vs. ITO 208 ITR 676 (Mad)* ; *Mphasis Ltd. Vs. Dy CIT 258 Taxman 120 (Kar.)*



Guidelines for Stay



KEC International Ltd. Vs. B. R. Balakrishnan & Others 251 ITR 158 (Bom.)

- ▶ Authorities should briefly set out the case of the assessee
- ▶ If Assessed Income far exceeds Returned Income → consider whether the assessee has made out a case for unconditional stay
 - If not → considering questions involved in appeal decide part of demand that is to be paid (with prima facie reasons)
- ▶ Contention of Financial Difficulty → Authority shall briefly indicate that assessee is financially sound to deposit the money that is being asked for
- ▶ Generally no coercive measures where the appeal filing time has not expired – *UTI Mutual Fund 345 ITR 71 (Bom)* / *Mahindra & Mahindra 295 ITR 43 (Bom)*
 - In case if it is concluded that the assessee is likely to defeat the demand coercive action can be taken after recording reasons for the same.
- ▶ Parameters are not exhaustive but recommendatory in nature

Stay Proceedings – Decisions

- ▶ Payment of 15% or 20% of disputed demand is not mandatory. In a deserving case, demand can be stayed even where lesser payment is made by assessee
 - PCIT Vs. L. G. Electronics India Pvt. Ltd. 168 DTR 353 (SC)
 - Bhupendra Murji Shah Vs. DCIT 170 DTR 423 (Bom.)
- ▶ Refusal to extend stay merely because assessee is having funds is not justified
 - Vodafone India Ltd. Vs. CIT 400 ITR 516 (Bom.)

CIT (A) can Stay Recovery



- ▶ Inherent power to Stay Recovery Proceedings
 - ITO vs. M.K. Mohammed Kunhi (1969) 71 ITR 815 (SC)
 - CIDCO v. ACIT (2012) 343 ITR 102 (Bom.)
 - Balaji Universal Tradelink (P) Ltd. v. UOI (2012) 76 DTR 132 (Bom.)

- ▶ If Stay rejected – Whether appeal can be filed to ITAT against rejection ?
 - Favourable view : Employees' Provident Fund Organisation Vs Addl. CIT 44 CCH 163 (Del. Trib.)
 - Contra view : The order is not a final order and therefore not appealable to ITAT – Rajya Krishi Utpadan Mandi Parishad Vs. ITO 158 ITD 71 (Luck)(TM)



THANK YOU
FOR YOUR
TIME

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