

Section 260A of the Income-tax Act, 1961 - High Court - Appeal to - Instructions regarding Standard Operating Procedure on filing of appeals to High Court under section 260A and related matters

INSTRUCTION NO. 7 /2011 [F.NO. 279/MISC./M-42/2011-ITJ], DATED 24-5-2011

The Government has formulated the National Litigation Policy 2010, for conduct of litigation on its behalf. The policy declares:

"Government must cease to be a compulsive litigant. The philosophy that matters should be left to the courts for ultimate decision has to be discarded. The easy approach, 'let the court decide', must be eschewed and condemned."

2. In furtherance of the above stated policy and to achieve the '**zero delay regime**' in matters of filing appeals and in suppression of the existing Instructions on the subject of filing of appeals to High Court, in general, and Instruction No. 1038 dated 3-2-1977; Instruction No. 1777 dated 4-11-1987; Instruction No. 1957 dated 22-12-1998; Letter Dy No. 111 /Ds (J)/2004-ITJ dated 25-3-2004; Letter No. 272/77/2007-ITJ dated 24-9-2008; Letter No. 279/Misc.142/2008-ITJ(Pt) dated 23-10-2008; Letter No. 279/Misc/142/2008 dated 19-11-2008 and Letter No. 279/Misc/M-29/2010-ITJ dated 31-8-2010, in particular, the following Instructions are issued herewith for compliance by all concerned:

Responsibility for Filing of Appeal to High Court

3. Subject to the Instructions for the time being in force on the monetary limits for filing appeals issued by CBDT under section 268A, the jurisdictional CCIT shall be the authority to decide whether to contest an order of the ITAT, in the light of the facts and circumstances of a particular case and the statutory provisions. He shall take a view in the matter after taking into consideration the recommendations of the authorities below. Once the CCIT communicates his decision to contest a particular order of ITAT, it shall be the responsibility of the CIT to ensure timely and proper filing of appeal in the High Court and consequential follow up actions.

Time Lines for Filing of Appeals in the High Court under section 260A of the Act

4. Time lines indicating clearly the responsibilities of each level involved in the process of filing appeal to High Court have been laid down in **Annexure-I** to this instruction for strict adherence by all concerned.

5. Appeal Effect and Scrutiny Report:

i. On receipt of the order of the ITAT, the Assessing Officer (Assessing Officer) shall ensure that appeal effect is given timely and properly. The Range Head and the CIT shall monitor timely appeal effect in all the orders of the ITAT.

ii. With a view to provide relevant inputs to the decision making authority, a **format for scrutiny report** is prescribed herewith at **Annexure-II**, which envisages basic record based information to be filled-in by the Assessing Officer and inferential analysis beginning at the level of the Range Head. The parts to be filled-in by the Assessing Officer and Range Head have been specified. However, the CIT may, in his discretion, allow the Assessing Officer to fill up the sections meant for Range Head or vice versa, if the situation so demands, to avoid delay.

iii. In respect of appeals decided in favour of revenue, the Assessing Officer shall submit only **Part I of the proforma in Annex II** to the CIT through Range Head and there will be no need to fill in other parts of the proforma in such cases.

iv. Appeal effect should be particularly monitored by the CIT in the cases in which the ITAT has decided certain issues in favour of the assessee and set-aside/ remanded back other issues to the Assessing Officer. The set-aside issues must be decided on priority.

6. Quality of Appeals:

i. An appeal to the High Court or the Supreme Court can be filed **only on 'Substantial Questions of Law'**. The CCsIT/ CsIT have to bestow their personal attention on this issue while taking decision to file appeal under section 260A of the Act. The Substantial Questions of Law arising out of the order of ITAT must be clearly identified and suggested draft question of law should be sent to the Standing Counsels for their consideration

ii. Although the expression 'substantial question of law' has not been defined anywhere in the statute, the Supreme Court in the case of *Sir Chunilal Mehta & Sons v. Century Spinning & Mfg. Co. Ltd.* AIR 1962 SC 1314 (applied by the Apex Court in *M Janardhana Rao v. JCIT* 273 ITR 50, has laid down the following tests to determine whether a 'substantial question of law' is involved:

a. Whether the issue directly or indirectly affects substantial rights of the parties?

b. Whether the question is of general public importance?

c. Whether it is an open question in the sense that the issue has not been settled by pronouncement of Supreme Court?

d. Whether the issue is not free from difficulty?

e. Whether it calls for a discussion for alternative views?

iii. Perversity of facts also constitutes 'Substantial Question of Law' as it falls in (d) and (e) above. Hon'ble Supreme Court in *Sudarshan Silk & Sarees v. CIT* 300 ITR 205 has laid down the **attributes of perversity** by holding that an order or finding is perverse on facts if it falls under any of the following categories:

(a) The finding is without any evidence.

(b) The finding is contrary to the evidence.

(c) There is no direct nexus between the conclusion of fact and primary fact upon which that conclusion is based?

(d) When an authority draws a conclusion which cannot be drawn by any reasonable person or authority on the material and facts placed before it.

7. Proper Judicial Record Management System:

(i) A proper judicial record management system is essential for meaningful conduct of litigation. The CIT has to, *inter alia*, ensure that once appeal to ITAT is authorized against the order of CIT(A), a separate judicial folder for the assessee for a particular year is maintained in his office. Among other things, the folder should have a copy of relevant assessment order, the remand report of the Assessing Officer on the order of the CIT(A), if any, and the scrutiny report submitted by the authorities below.

(ii) This folder should be retrieved as soon as the order of ITAT in the case is received. The scrutiny report on the order of the ITAT may be processed through this folder (where other relevant papers including the scrutiny report while filing appeal to ITAT should be available). If the appeal to High Court is filed under section 260A, the relevant papers (scrutiny report, memo of appeal etc) should also be linked to the same folder.

(iii) These judicial folders should be easily retrievable once the judgment of the High Court in the case is received, so that the decision to file SLP is taken without making reference to the Assessing Officer / Range Head and proposal to file SLP is processed in the office of the CIT timely.

(iv) Likewise, a separate judicial folder should be maintained in case of assessee's appeal under section 260A / writ petitions filed in High Court, which should contain relevant documents including copy of counter & rejoinder affidavits filed in the Court proceedings.

(v) The CIT should evolve a system through which a digital copy of relevant documents such as Appeal Memo and its enclosures (assessment order, CIT(A)'s order, ITAT order etc.) are retained for use at the time of sending SLP proposal in the case, if the need arises.

Preparation of Memorandum of Appeals / Papers etc.

8. The CIT shall evolve a system in his charge to ensure that:

- (i) There is proper vetting of Memorandum of Appeals as regards relevant facts therein before the appeal is actually filed;
- (ii) Necessary particulars including the correct PAN and CIT charge is mentioned;
- (iii) All annexures including copies of orders of authorities below are properly typed as per High Court Rules to avoid defect/office objections.
- (iv) In case, any document like agreement, depositions etc. crucial to the issue involved and considered by lower authorities, a copy of the same must be referred to at relevant place in appeal memo and its copy annexed thereto.

An illustrative list of precautions to be taken to avoid defective appeals/objections being raised in filing appeals to High Court and guidelines for typing of appeal papers etc. are enclosed as **Annexure-III** to this Instruction. However, the Standing Counsels representing the Department's case may be further consulted on procedural aspects, wherever considered necessary.

Filing of Appeal and Subsequent Monitoring

9. The CIT should put in place proper mechanism with defined responsibility of different levels of officials to ensure that:

- (i) The appeal is filed in the registry of High Court within prescribed time limit as in **Annexure-I**.
- (ii) Diary Number / Lodging Number and ITA Number allotted by the registry is obtained and recorded in judicial folder in CIT's office as mentioned in check list / proforma for scrutiny report on ITAT order at **Annexure-II**.
- (iii) In case, the registry of the High court notifies any defect or office objection, immediate steps are taken to remove the same with the assistance of the filing Counsel and compliance is reported to him.
- (iv) One set of appeal memo is sent to the Assessing Officer for linking the same with the relevant assessment record.
- (v) In case, the assessee files counter affidavit, the appearing counsel makes available the same to the CIT/Assessing Officer to file Rejoinder affidavit to rebut the contention of the assessee.
- (vi) The appeals are followed up and the Department is effectively represented at every hearing/stage.
- (vii) Proper coordination with the appearing counsel is maintained at every stage.
- (viii) The details and information called for by the High Court/ appearing counsels should be furnished (in quadruplicate) at the earliest and, in any case at least three days before the date fixed for hearing before the High Court.

Appeal/Writ Petition Filed by the Assessee

10. As soon as the memo of appeal / writ petition filed by the assessee is received, a file should be opened in the office of CIT and assigned a proper identification number incorporating the ITA No. /WP No. allotted by the High Court. Factual comments on the memo of appeal / writ petition and judicial precedents in support of the Revenue's stand should be forwarded by the CIT to the Departmental Counsel for drafting counter-

affidavit. The CIT should ensure that the counter-affidavit is filed within time allowed by the Court and further follow up actions taken in consultation with the counsel.

Power to defend Union of India, Ministry of Finance, Secretary (Revenue), Chairman CBDT etc. in cases before High Court

11. All the cases before High Court, pertaining to Direct Taxes, wherein Union of India, Ministry of Finance, Secretary (Revenue), Chairman CBDT, or any of these figure as respondents, should be defended by the CCIT/ DGIT concerned. Powers may be delegated to appropriate officers nominated for the purpose stated above.

The Board may be approached immediately for guidance/ Instructions in case any difficulty is experienced in exercising these powers. In Writ matters against orders under section 119(2) of the IT Act, 1961 etc, appropriate instructions may be obtained from the concerned division of the Board under intimation to ITJ section.

Compliance of High Court Directions

12. The CIT shall personally ensure compliance of directions of the High Court like Dasti service, filing of counter or rejoinder affidavit or other specific directions within time frame to avoid adverse observations.

There should be close co-ordination between field officers and Standing Counsels in the High Court so that directions are communicated in time and proper compliance is made to the satisfaction of the Court.

Judgments of High Court containing strictures etc.

13. Judgments of the High Court containing strictures or which are contrary to Board's orders, notifications, instructions, circulars etc. shall be brought to the notice of the Board (concerned division) immediately by the CCIT/DGIT under intimation to ITJ section of the Board.

Assistance to Departmental Counsels

14. The CIT should ensure that whenever the Departmental Counsel seeks Instructions / clarifications in a case, the same are attended to by the officers concerned promptly. The counsel should be briefed properly to strengthen Revenue's case. The CIT should personally involve himself in cases involving intricate issues of facts / law having wide ramifications or involving high revenue stake.

A copy of the scrutiny report for filing appeal to High Court should invariably be made available to the appearing counsel for his assistance in preparation of the case and arguments.

15. Monitoring Mechanism:

i. The CCIT/ CIT shall ensure due adherence to this instruction. In order to facilitate monitoring, a **Register** shall be maintained in the office of CIT as per the format prescribed at **Annexure-IV** to this instruction.

ii. **Quarterly Report** of appeals filed in the High Court as prescribed at **Annexure-V** to this Instruction shall be furnished by the CIT to the CCIT (CCA) through his controlling CCIT by the 15th of the month following each quarter. The CCIT (CCA) in turn shall compile the report and send to the DGIT (L&R) at DELHI_DGIT-L&R@incometax.gov.in in digital form by E-mail before end of the month following each quarter. The DGIT (L&R) shall put up an analysis of such reports to the Member (A&J) with his comments.

16. This Instruction shall apply in all the appeals being filed in High Courts and matters related thereto with effect from 1-6-2011.

Note: Reference to the CCIT/DIT in this Instruction includes DGIT/DIT as the case may be.

Annexure-I
TIMELINES FOR FILING APPEAL TO HIGH COURT

Sl. No.	Stages	No. of days	Total Time
1	Receipt of ITAT order in the office of CIT	0 day	0 day
2	Entry in relevant register in the office of CIT & linking with old appeal folder of the case from where appeal to ITAT was authorised	1 day	1 day
3	Sending the order to Assessing Officer for necessary action along with a copy to Range head	2 days	3 days
4	Submission of scrutiny report in prescribed proforma by Assessing Officer to Range head after giving appeal effect* .	30 days	33 days
5	Submission of scrutiny Report by Range head to CIT	15 days	48 days
6	Decision making by the CIT including consultation with the Standing counsel, if needed & submission to CCIT	20 days	68 days
7	Decision of the CCIT on recommendations of CIT	7 days	75 days
8	Sending appeal folder to the standing counsel for drafting appeal memo by CIT	2 days	77 days
9	Drafting of Appeal memorandum by the counsel	20 days	97 days
10	Obtaining Appeal Memorandum from Counsel, Vetting, preparation of sets with annexures in the o/o CIT and sending to the standing counsel for filing	15days	112 days
11	Actual filing in the HC registry	3 days	115 days
12	Intimation of Diary/ Lodging No to the O/o CIT/ CIT(J) / HC cell	3 days	118 days

*The CIT shall monitor separately the appeal effect in cases where some issues have been set-aside/remanded back by ITAT to the Assessing Officer.

Annexure II

Proforma for 'Scrutiny Report' on ITAT's order

Limitation to file appeal under section 260A expires on:.....

(Parts 1 to 4 are to be filled-in by the Assessing Officer and 5 to 6 by Range Head. However the CIT may in his discretion, allow items in part 5 & 6 to be filled-in by Assessing Officer instead of Range Head if the circumstances so demand)

u TO BE FILLED IN ALL THE CASES OF ORDERS OF ITAT

1. Particulars from the order under scrutiny

S. No.	Points	Particulars
i	Name and address of the assessee	
ii	PAN	
iii	Assessment Year	
iv	ITA No. and date of the order	
v	Date of receipt of the order in the office of CIT	
vi	Who was the Appellant (Please tick the applicable)	(i) Department or (ii) Assessee or (iii) Both in cross appeal/ cross objections
vii	Date of giving appeal effect	
viii	Overall Tax effect of the order	

u TO BE FILLED IN ONLY IN THE CASES OF ORDERS OF ITAT ADVERSE TO REVENUE

2. Information relevant to decision making for filing further appeal by the CIT, in whichever cases applicable

i	Whether it is combined order for more than one assessment years	Yes /No
ii	If yes specify assessment years involved and identify specific issues related to different assessment years for filing separate appeals. Use Annexure, if required.	

iii	Whether it is combined order for more than one assessee	Yes/No
iv	If yes, whether jurisdiction of all assessees falls in the same Range?	Yes/No
v	If reply to (iv) above is no, identify the Assessing Officer/Range/CIT having jurisdiction over other assessees for communication of stand taken on common issues?	
vi	If the proceeding of order under scrutiny was dependent on some other proceedings (say order under section 263/set aside order /Registration under section 12A/Approval etc), specify the present appellate status of the other proceedings along with ITA No./W.P. No. etc.	

3. Details of issues on which relief allowed by ITAT

i	For each issue on which relief is allowed by the ITAT specify :-	(a)
	• Issue involved before ITAT	
	• Relevant page / para No. of	(b)
	(i) assessment order,	
	(ii) CIT(A)'s order and	
	(iii) ITAT's order	
	(issues involved to be mentioned in brief, for illustration - <i>disallowance of interest for interest free loan given; repair expenses treated as capital; accrual of interest income on Bonds, deduction unader section 80IB etc</i>)	(c)
ii	Tax effect in respect of each issue on which relief is allowed by ITAT:	(a)..... (b) (c).....
iii	Whether any factual finding given by ITAT is contrary to material on record? If yes, specify in detail indicating specific para of order under scrutiny & material on record contradicting such a finding.	
iv*	Whether similar issue involved in the case of assessee in earlier year? If yes, then mention the year	

	and present status of appeal.	
v	If same issue is involved in subsequent years in the case of assessee, stand taken by the Assessing Officer/status of appeal, if any.	
vi	Has ITAT relied upon any judicial decision? If yes, has a copy been annexed or citation given in case of reported decisions? (Note: Whether the relied upon decision has been challenged in further appeal? If so, the present status may be given.)	Yes/No/Not applicable
vii	Whether the issue arises out of audit objection ?	Y/N
viii	If yes, whether audit objection is included in Draft Para? Also state whether Audit objection has been accepted by the department or not.	
ix	Is any prosecution proceeding pending or contemplated in the case on the issue on which the appeal is sought to be filed?	

***Item (iv) is extremely important**, if applicable, (the involvement of issue in earlier year may already be indicated in assessment order or CIT(A) / ITAT order)

4. General

i	If aggregate tax effect in 3(ii) above is below the limit prescribed for filing of appeal in CBDT Instruction No. 3/2011? Whether the case falls in any of the exception laid down in the said Instruction? If so, specify clause No.	
ii	Due date for submission of report to Range head (33 days from the date of receipt of ITAT order in CIT office)	

Submitted to the Addl./Jt. CIT, Range-.....for kind consideration & further action.

The assessment records in volumes are also sent herewith.

Date:

Signature

Place:

Name & Designation of the A.O.

5. Scrutiny report on ITAT order to be prepared by Range Head

A. If the tax effect in 4(i) above is below prescribed limit and case does not fall in any exception of Instruction No. 3/2011, detailed scrutiny may not be taken up and only general recommendation as to whether decision of ITAT is *prima facie* acceptable on merits or not, may be given.

B. In cases other than at 'A' above, the Range head will cover following points, as may be applicable, on **each issue** where relief is allowed by ITAT, in his scrutiny report in a **separate Annexure**.

i	• Description of issue involved in brief,	
	• Basis of addition/ disallowance made,	
	• Reasons for grant of relief.	
ii	Whether issue involves finding of fact only?	
iii	If yes, whether the finding of fact is inconsistent with material on record, rendering the order of ITAT perverse?	
iv	If (iii) above is yes, explain which parameters of perversity are satisfied and how?	
v	If (iii) above is no, whether the decision of ITAT is acceptable or a miscellaneous application /Petition (MA/MP) needs to be filed for correction of mistakes apparent form record?	
vi	Whether any 'Substantial Question of Law' (SQL) arises from the order of ITAT?	
vii	If yes, 'Substantial Question of Law' proposed to be referred to High Court, to be drafted by the Range head for assistance of CIT	
viii	Are judicial precedents available in support of the question framed? Mention citation.	

6. Final Summary of report

Appeal is recommended on issues No.,, &,
Aggregate tax effect on issues on which appeal is recommended	
Due date for submission of report in CIT office (48 days from the date of receipt of ITAT order in CIT office)	

Submitted to the CIT,.....,for kind consideration & further action.

Date:

Signature of the Range head

Place:

Name & Designation

7. Recommendation of the CIT on the scrutiny report:

A. Issue wise recommendation of the CIT, as to whether decision of ITAT is acceptable or not, may be recorded with reasons:

Issue (a)

Issue (b) and so on

Aggregate tax effect on issues proposed to be contested in the High Court	
If tax effect is below prescribed limit, and appeal is recommended in view of the exceptions in Instruction No. 3 of 2011 dated 9-2-2011, specify clause No.	

B. 'Substantial Question of Law' to be proposed to High Court, is to be framed in respect of the issues not accepted by CIT.

C. In case of a consolidated order of ITAT involving more than one assessee falling under jurisdiction of different CsIT, the CIT shall communicate the stand taken on common issues to the CIT having jurisdiction over other cases.

Date:

Name & Signature

Place:

Commissioner of Income-tax

Decision of the CCIT on the recommendation of CIT:

8. The CCIT shall take final decision as regards filing of appeal to High Court under section 260A of the IT Act.

(i) The CCIT may approve or modify the 'Substantial Question of Law' proposed by the CIT or accept the order of High Court giving reasons.

(ii) In case where CIT has not recommended filing of appeal and the CCIT is not in agreement with the CIT, he may record reasons for differing with the CIT and direct filing of appeal after drafting / indicating the 'Substantial Question of Law' involved.

Note: While taking decision on filing of appeal where item (7)C above is applicable, the CCIT shall take steps to resolve the conflict, if any, in the stand taken by different CsIT on common issues.

Date:

Name & Signature

Place:

Chief Commissioner of Income-tax

9. Categorization of the final decision of the CCIT (to be recorded by CIT):

A. The appeal is not to be filed

(i) As the order is acceptable on merits, **or**

(ii) Even though the decision is not acceptable, appeal is not being filed only on the consideration that the tax effect is less than the monetary limit specified in CBDT Instruction No. 3 of 2011,

B. Appeal is to be filed on the 'Substantial Question of Law' framed above

(i) As the order is not acceptable on merits and 'Substantial Question of Law' arise, **or**

(ii) Though tax effect is below the prescribed limit, the case falls in exceptions (to be specified) of the Instruction No. 3 of 2011.

Date:

Name & Signature

Place:

Commissioner of Income-tax

Actual Filing of appeal:

10. The CIT shall ensure that further steps for filing of appeal are taken so as to meet the limits as indicated in the time line. After filing of appeal the following details shall be recorded:

Diary No. / Lodging No.: dated:

ITA No.: of

Annexure III

ILLUSTRATIVE LIST OF PRECAUTIONS TO BE TAKEN TO AVOID DEFECTIVE APPEALS/OBJECTIONS BEING RAISED IN FILING THE APPEALS BEFORE THE HIGH COURT

Dates:-

(i) The dates should be written correctly and no blanks should be left.

(ii) The relevant assessment year, dates of appellate orders along with ITA No. and the date of its receipt in the CIT's office should be mentioned.

(iii) The date of order should be mentioned on the concerned exhibits.

(iv) The dates of orders in the index, in averment of appeal and in exhibits should not mismatch.

Exhibits:-

(i) All exhibits should be marked in the margin on the left side in the Memo of Appeal, whenever an exhibit is introduced.

- (ii) All exhibits should be marked separately in the index along with dates.
- (iii) The exhibits should be clear and copies attached should be legible.
- (iv) Certified true copies of exhibits should bear the signature of the person making the averment of the correctness of the appeal filed.
- (v) There should be no mistake in typing and a comparison should be made of the typed copy with the original before filing.

Time-barred appeals:-

- (i) If appeals are time barred by limitation, an application for condonation of delay along with the affidavit explaining the delay should be attached.
- (ii) In cases of extraordinary delay, a detailed affidavit explaining each day of delay should be attached.

Appeal title:-

- (i) The Appeal title should show specific CIT charge and place for example CIT-III Chennai or CIT-XII Delhi or DIT (Exemption), Ahmedabad or CIT(C)-II, Mumbai etc.
- (ii) The ITA number, that is, the appeal number given by the Appellate Tribunal should be correctly mentioned in appeal title in the memo of appeal.
- (iii) The relevant section under which appeal is filed should be mentioned in the title.

Numbering of pages:-

- (i) The pages should be correctly numbered and no blanks should be left either in the pages or in the index.
- (ii) All pages should be initialled.

Note of appearance:-

The note of appearance must be dated by the counsel (the lawyer who files the Vakalatnama)

Flagging of relevant papers:-

- (i) The proforma, synopsis, prayers, impugned orders and exhibits should be duly flagged.
- (ii) The prayer clause must be flagged.

Other details:-

- (i) The synopsis should be complete and should contain a list of case laws relied upon.
- (ii) Details of disputed claim must be given in rupees.
- (iii) Valuation clause for Court fee payment to be written.
- (iv) Denomination of Court fee stamps to be given.
- (v) Confirmation of Court fee payment should be made.

(vi) The original set should be carefully prepared and no part of duplicate sets should come into or be made a part of original sets.

(vii) The paras in the appeal memo must be correctly numbered

GUIDELINES FOR TYPING AND PREPARATION OF APPLICATION U/S 260A

(i) Typing should be in double space throughout on full-scape paper. One and a half space may be used, but single space typing is forbidden.

(ii) A margin of two inches on the left and right side of the paper and at least one inch on the top and bottom of paper should be left.

(iii) The pleadings to be filed in the High Court are stitched on the left side and proper space should be left for stitching, so that the typed matter should not get hidden inside the stitches.

(iv) All the blanks regarding dates, names etc. should be filled in after minutely checking up the matter. No blanks should be left.

(v) The signing officer should write at the end of each Exhibit- "True Copy" and put his signature and name below it.

(vi) In all the exhibits, on the first page, the exhibit number should be written in good handwriting on the top right hand corner.

(vii) In the body of the petition when an exhibit is first introduced, a clarification must follow as to what it is - e.g. " hereto annexed and marked as 'Exhibit - A' being a copy of the order of the Assessing Officer.....". Therefore, the words "Exhibit - A" should be written on the left hand margin. At the end of each exhibit, the date of passing of the order (of the relevant exhibit) should be written.

(viii) The signing officer should sign both sets of papers which are meant for judges.

(ix) The High Court rules require advance service of appeal/Writ petition, reply affidavit, counter affidavit, rejoinder etc. and attachment of proof of service. The proof of service is to be attached with the original set.

(x) Certified true copy of the impugned order should be attached with the original set. In case of common order disposing off a number of appeals, a separate application seeking permission of the court for not filing the original copy of ITAT order should be moved.

(xi) Court fees stamps should be affixed on the right top corner and not in the margin.

(xii) Any cuts or erasures on the application should be initialled by the Signing Officer in the presence of the Court Officer while filing the appeal.

(xiii) Each and every section of the application should be duly flagged.

Annexure IV

Format for Register to be maintained in office of CIT

Sl. No.	Name of Assessee	PAN	A.Y.	Date of order of ITAT	ITA No.	Result of appeal	Date of receipt of order in CIT office	Date of limitation	Date of giving appeal effect	Date of filing of appeal	Diary/ lodging No. of appeal filed	Delay in filing of appeal (in number of days)
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