



Notification

Direct Tax

Notification No. 33/2023

Dated 29th May, 2023.

**The Central Government provides notification No. 33/2023 for
introducing the e-Appeals Scheme, 2023 under the provisions of the
Income-tax Act, 1961**

S.O. 2352(E). —In exercise of the powers conferred by sub-section (5) of section 246 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the e-Appeals scheme.

The important highlights of the e-Appeal schemes are as follows,

1. This Scheme may be called the e-Appeals Scheme, 2023.
2. It shall come into force on the date of its publication in the Official Gazette.
3. The scheme applies to appeals filed under section 246 (discussed below) of the Income-tax Act, 1961, except for cases excluded under sub-section (6) of that section.
4. The Joint Commissioner of Income Tax (Appeals) is designated as the appeal authority under the scheme. The Joint Commissioner of Income Tax (Appeals) is responsible for disposing of appeals filed before it or allocated or transferred to it.
5. The Principal Director General of Income-tax (Systems) or the Director General of Income tax (Systems) will devise a process for randomly allocating or transferring appeals to the Joint Commissioner of Income Tax (Appeals).
6. The scheme sets the procedure to be followed in appeal proceedings. It includes provisions for condonation of delay in filing appeals, issuing notices to the appellant and to the Assessing Officer, obtaining further information or reports, serving notices for submission of information or evidence, admitting additional grounds of appeal or evidence, and enhancing or reducing assessments or penalties.
7. The Joint Commissioner of Income Tax (Appeals) will prepare an appeal order stating the points for determination, the decision, and the reasons for the decision. The order will be digitally signed and communicated to the appellant, as well as to the relevant tax authorities.
8. Penalty proceedings may be initiated by the Joint Commissioner of Income Tax (Appeals) for non-compliance with notices, directions, or orders issued under the scheme.

This scheme aims to introduce electronic filing and processing of appeals in order to streamline and expedite the appeals process under the Income-tax Act, 1961.

As per Section 246, any assessee aggrieved by orders of an Assessing Officer (below the rank of Joint Commissioner) may appeal to the Joint Commissioner (Appeals) against it.

The Appealable Orders are:

(a) an order being an intimation under sub-section (1) of section 143, where the assessee objects to the making of adjustments, or any order of assessment under sub-section (3) of section 143 or section 144, where the assessee objects to the amount of income assessed, or to the amount of tax determined, or to the amount of loss computed, or to the status under which he is assessed;

(b) an order of assessment, reassessment or re-computation under section 147;

(c) an order being an intimation under sub-section (1) of section 200A;

(d) an order under section 201;

(e) an order being an intimation under sub-section (6A) of section 206C;

(f) an order under sub-section (1) of section 206CB;

(g) an order imposing a penalty under Chapter XXI; and

(h) an order under section 154 or section 155 amending any of the orders mentioned in clauses (a) to (g).

For more details, please follow

<https://incometaxindia.gov.in/communications/notification/notification-33-2023.pdf>