APPEALS, DRP & DRC

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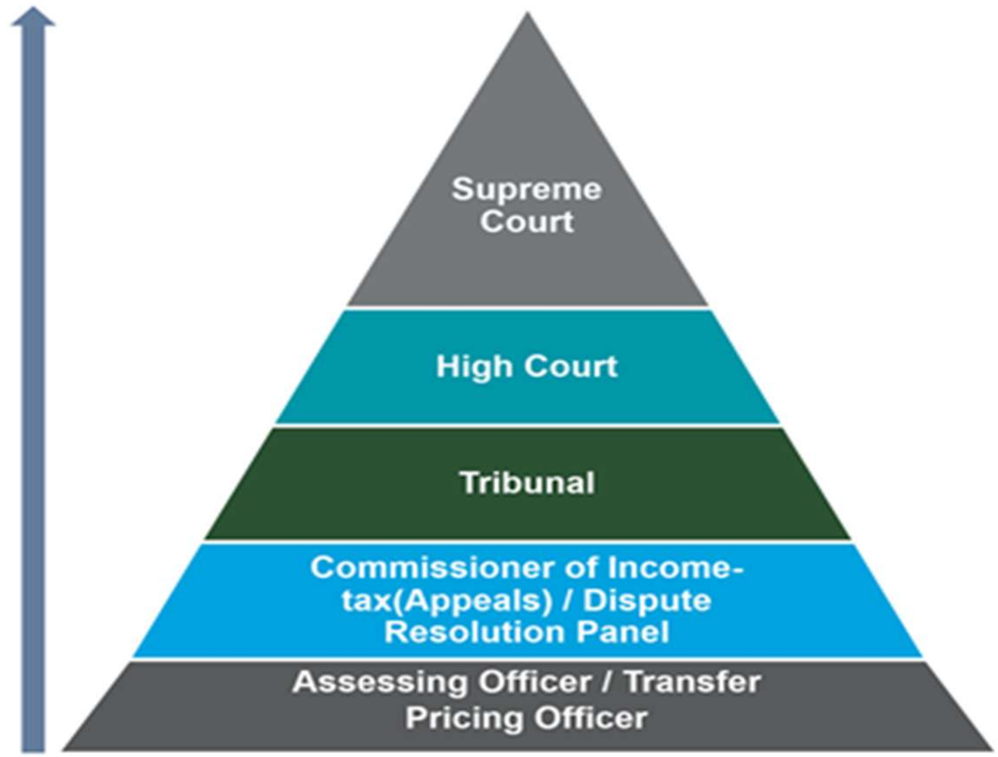
Dispute Resolution Mechanism



Appeals to CIT(A) in a Faceless Regime

Relevant provisions of the law

APPEAL TO THE Commissioner Of Income-tax (Appeals) [“CIT(A)”]	Section 246A (Section 357 of ITA, 2025) – Appealable Orders before the CIT(A)
	Section 248 – Appeal by a person denying liability to deduct tax in certain cases
	Section 249 (Section 358 of ITA, 2025)– Form of Appeal and limitation
	Section 250 (Section 359 of ITA, 2025)– Procedure in appeal
	Section 251 (Section 360 of ITA, 2025)– Powers of the CIT(A)
	Application of Rule 46A (Rule 192 of ITR, 2026) – Production of Additional evidence

Faceless Appeals Scheme — Key Features

Introduced under Taxation and Other Laws (Relaxation) Act 2020 | CBDT Notification 76/2020 dated 25.09.2020; superseded by the Faceless Appeal Scheme, 2021 vide CBDT Notification No. 139/2021 dated 28.12.2021.

Random Allocation

Appeals are allocated through the National Faceless Appeal Centre (NFAC) to appellate units across India using an automated allocation system.

No Physical Interface

No direct physical interaction between the appellant and the appellate authority; communication is electronic.

Team-based Review

Appeals are handled by specialized Appeal Units under the faceless regime, without a mandatory separate Review Unit review.

Central Issuance

Notices, communications and appeal orders are issued electronically through NFAC.

Opportunity Mechanism

Responses submitted online via e-Filing portal

Video Conferencing

Personal hearing via VC on specific request only

Appeals before CIT(A)

Procedure for filing appeal - Section 249, Rules 45 and 46 (Section 358 of ITA, 2025 Rules 167 and 191 of ITR, 2026)

- ✓ Appeal to be filed in Form 35
- ✓ Payment of appeal fees depends on total income assessed:

Assessed Income (in Rs.)	**Appeal Fees (in Rs.)**
Rs.100,000 or less	250
Exceeds Rs.100,000 but does not exceed Rs.200,000	500
Exceeds Rs.200,000	1,000
Any other matter other than above – Does not pertain to income determined by AO	250

- ✓ Signing of appeal - Appeal to be signed and verified by person who is authorized to sign the return of income under section 140 /Section 265 of ITA, 2025.
- ✓ Appeal signed or verified by wrong person curable defect, opportunity to be given to rectify the defect – *Rajendrakumar Maneklal Sheth (HUF) v. CIT (213 ITR 715) (Guj HC)*

Appeals before CIT(A)

Procedure for filing appeal - Section 249, Rules 45 and 46 (Section 358 of ITA, 2025, Rules 167 and 191 of ITR, 2026)

- ✓ **Appeal to be filed within 30 days of:**
  - ❑ date of service of notice of demand relating to assessment or penalty;
  - ❑ date of payment of tax where appeal pertains to tax deduction at source under section 195 (appeal under section 248);
  - ❑ date on which intimation of the order sought to be appealed against is served

- ✓ **Day on which order complained of is served to be excluded** - Section 268

- ✓ **Time limit can be extended by CIT(A) if sufficient cause proven** – Section 249(3) Application for condonation of delay to be filed alongwith appeal. Pragmatic and liberal approach to be taken by CIT(A) while condoning delay

- ✓ **Appeal shall not be admitted unless at the time of filing appeal**:
  - ❑ where return is filed ~ assessee has paid tax due on returned income; or
  - ❑ where no return is filed ~ assessee has paid an amount equal to the amount of advance-tax payable by him

- ✓ Where **no return is filed, CIT(A) has discretion to exempt an assessee from payment of tax** for good and sufficient reason to be recorded in writing ~ application to be made by the appellant in such a case

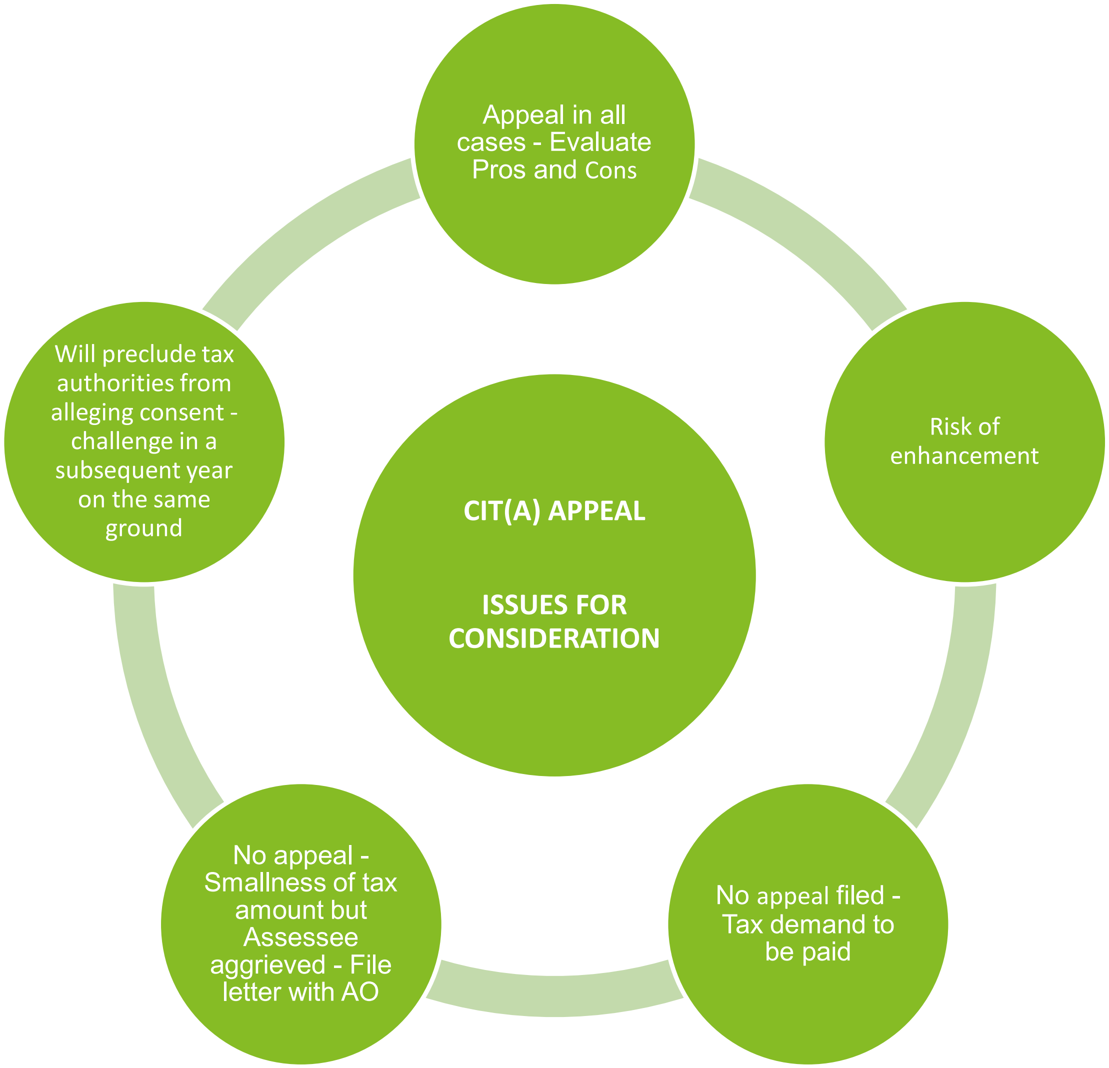
Appeals before CIT(A)

Electronic Filing of Appeal before CIT(A)

- ✓ Electronic filing of appeal before CIT(A) mandatory for persons who are required to file their return of income electronically - CBDT Press Release dated 30 December 2015
- ✓ Rule 45/(Rule 167 of the Income-tax Rules, 2026) substituted w.e.f. 1 March 2016. Existing Form 35 for filing appeal substituted by new Form 35/Form 99
- ✓ Documents to be filed electronically along with new Form 35/Form 99 -
  - ❑ Grounds of Appeal [GOA] and Statement of Facts [SOF] (if not incorporated in Form 35 itself);
  - ❑ Certified copy of order against which appeal is preferred;
  - ❑ Notice of demand;
  - ❑ Challan for payment of appeal fees.

Grounds of Appeal & Statement of Facts

- concise - not argumentative or narrative
- language should not be harsh
- should highlight main issue
- should not be vague, general or too lengthy
- specific ground for each issue
- file elaborate facts covering all issues



Points to be kept in mind while drafting SOF & GOA

- ✓ SOF must be used as an opportunity to bring facts on record
- ✓ All factual mistakes / errors / incorrect observations of the AO must be mentioned in SOF, challenged and rebutted in GOA
- ✓ Wherever possible, correct position should be expressly mentioned
- ✓ Issues such as lack of proper opportunity of being heard or violation of principle of natural justice must be specifically brought out
- ✓ Prayer to add, amend, alter or withdraw any ground must be made in the end
- ✓ If delay in filing appeal, application for condonation of delay to be filed

Powers of CIT(A)

- ✓ Co-terminus with that of AO - He can do what AO has failed to do and he can also direct AO to do so
- ✓ Can *suo motu* deal with issues which were not the subject matter of appeal after providing reasonable opportunity of being heard as per section 251(2)/360(2) of ITA, 2025.
- ✓ No jurisdiction to assess new source of income or travel outside the record for finding new source of income

- Confirm, reduce, enhance or annul the assessment
- Confirm, cancel or vary either to enhance or reduce penalty
- Set-aside and refer the case back to the AO in case of best judgement assessment
- Pass such orders as he thinks fit in any other case
- Discretion to allow
- Admission of additional evidence - Rule 46A additional GOA
- To call for a remand report from AO
- To grant a stay on disputed demand

Additional Evidence — Rule 46A/Rule 192 of ITR, 2026

Rule 46A restricts admission of additional evidence before CIT(A) unless specified conditions are satisfied.

When Can Additional Evidence Be Admitted?

- AO refused to admit evidence which ought to have been admitted
- Assessee was prevented by sufficient cause from producing evidence called for by the AO
- Assessee was prevented by sufficient cause from producing evidence relevant to any ground of appeal
- AO passed the order without giving sufficient opportunity to adduce relevant evidence

Procedure for Admission

- File application u/r 46A/Rule 192 with reasons
- Attach the evidence sought to be admitted
- CIT(A) records reasons for admission in writing
- AO must be given an opportunity to examine the evidence, cross-examine witnesses (if any), and furnish a remand report
- Assessee may file rejoinder to the remand report
- CIT(A) adjudicates the appeal after considering the entire record

Remand Report — Procedure & Practical Issues

CIT(A) may call for a remand report from the AO on specific facts, evidence, or issues requiring verification

CIT(A) identifies issue → Direction to AO for enquiry → AO submits remand report → Assessee gets copy of report → Assessee files rejoinder → CIT(A) Adjudicates decides

Assessee's Rights re: Remand Report

- Copy of remand report to be provided in accordance with principles of natural justice
- Right to file rejoinder to remand report
- Fresh opportunity required if new adverse material is relied upon
- No adverse decision based solely on remand report without opportunity of hearing

When to Expect Remand

- Additional evidence admitted under Rule 46A/192 of ITR, 2026
- Verification of factual claims
- Examination of books, bank statements or ledgers
- Verification of third-party information
- Transfer Pricing matters involving new comparables or fresh data
- Any issue requiring further factual investigation

Powers of CIT(A)

Limitation on Powers

- No power to review. Only power to rectify the order under section 154/ section 287 of ITA, 2025
- No power to set-aside the assessment order and refer the case back to the AO for fresh assessment except where appeal is against best judgement assessment order
- No power to award costs to parties
- No power to consider validity of Act / Rules

Duties

- Quasi-judicial jurisdiction - required to pass a well reasoned and speaking order
- Should follow decisions of the Tribunal / High Court / Supreme Court
- Where possible, may hear and decide appeal within 1 year from the end of the financial year in which appeal was filed

Issues, Case Laws and Practical aspects – CIT(A)

Co-terminus Powers

Ramco Cements Ltd v DCIT ***55 taxmann.com 79 (Mad)***
CIT(A) possesses powers co-terminus with the AO and may admit and adjudicate bonafide additional claims/grounds to determine the correct tax liability.

Right to Personal Hearing under Faceless Appeal Scheme

KAE Capital Fund v. ITO ***(2025) 181 taxmann.com 25 (Mum. Trib.)***
Where an Assessee requests a personal hearing in appellate proceedings, the Commissioner (Appeals) is required to grant such hearing in accordance with the Faceless Appeal Scheme, 2021.

Enhancement Limits

CIT v Rai Bahadur Hardutroy Motilal Chamaria/CIT v Shapoorji Pallonji Mistry ***66 ITR 443 (SC)/ [44 ITR 891(SC)***
The power of enhancement is restricted to sources examined by the AO expressly or by clear implication and does not extend to discovering new sources of income.

Enhancement without notice is invalid

Mrigesh Gaurav v. ITO ***(2026) 184 taxmann.com 251 (Mumbai ITAT)***
CIT(A) may enhance an assessment only after issuing a statutory show-cause notice under section 251(2); any enhancement made without such notice is unsustainable.

Issues, Case Laws and Practical aspects – CIT(A)

Additional Evidence - CIT(A)

Smt. Prabhavati S. Shah v. CIT *[(1998) 231 ITR 1 (Bom.)]*
Restrictions under Rule 46A do not curtail CIT(A)'s power to admit evidence or make further inquiry where the facts so require.

Admission of Evidence

Dhanna Ram Garg v. ITO *[2012] 49 SOT 73 (Delhi ITAT)*
Shahrukh Khan v. DCIT *[2007] 13 SOT 61 (Mumbai ITAT)*

Once a remand report is called for under Rule 46A(3), the additional evidence ought to be admitted and adjudicated on merits

Fresh Claim

Goetze (India) Ltd. v. CIT *[(2006) 284 ITR 323 (SC)]*
While a fresh claim cannot be entertained by the AO without a revised return, the restriction does not apply to appellate authorities.

Rule 46A – Violation Fatal

CIT v Manish Build Well (P.) Ltd *(2011) 16 taxmann.com 27 (Delhi)*
Additional evidence admitted and accepted by the CIT(A) without obtaining the AO's comments or verification is contrary to Rule 46A(3) and cannot be sustained.

Practical challenges in Faceless appeals

- **Non-consideration of submissions** despite detailed written responses and supporting documents.
- **Limited effectiveness of virtual hearings,** particularly in matters involving extensive factual or legal complexities.
- **Ex parte assessments and appellate orders** due to procedural or communication gaps.
- **Adjournment requests not adequately considered,** leading to denial of effective opportunity of hearing.
- **Difficulty in appreciating complex and nuanced issues** solely through written submissions without meaningful interaction.
- **Transfer requests and early-hearing applications in TP matters often remain unaddressed,** resulting in prolonged uncertainty.
- **Delays in disposal of appeals and proceedings,** impacting timely resolution; however, writ remedies may be explored in appropriate cases to seek expeditious disposal.

Objections before DRP

Dispute resolution panel (DRP)

- Constituted with the intent of minimizing tax disputes and speedy disposal
- DRP is a collegium of 3 Commissioners who are not associated with assessment of eligible assessee constituted by Central Board of Direct Taxes.
- Can be approached only by an **eligible Assessee [Section 144C(15) (b)] [Section 275 (17)(b) of ITA, 2025]**
  - Any person in whose case variation is proposed on account of order passed transfer pricing officer and
  - A foreign company or any non-resident not being a company
- Proceedings before DRP governed by Income-tax (Dispute Resolution Panel) Rules, 2009

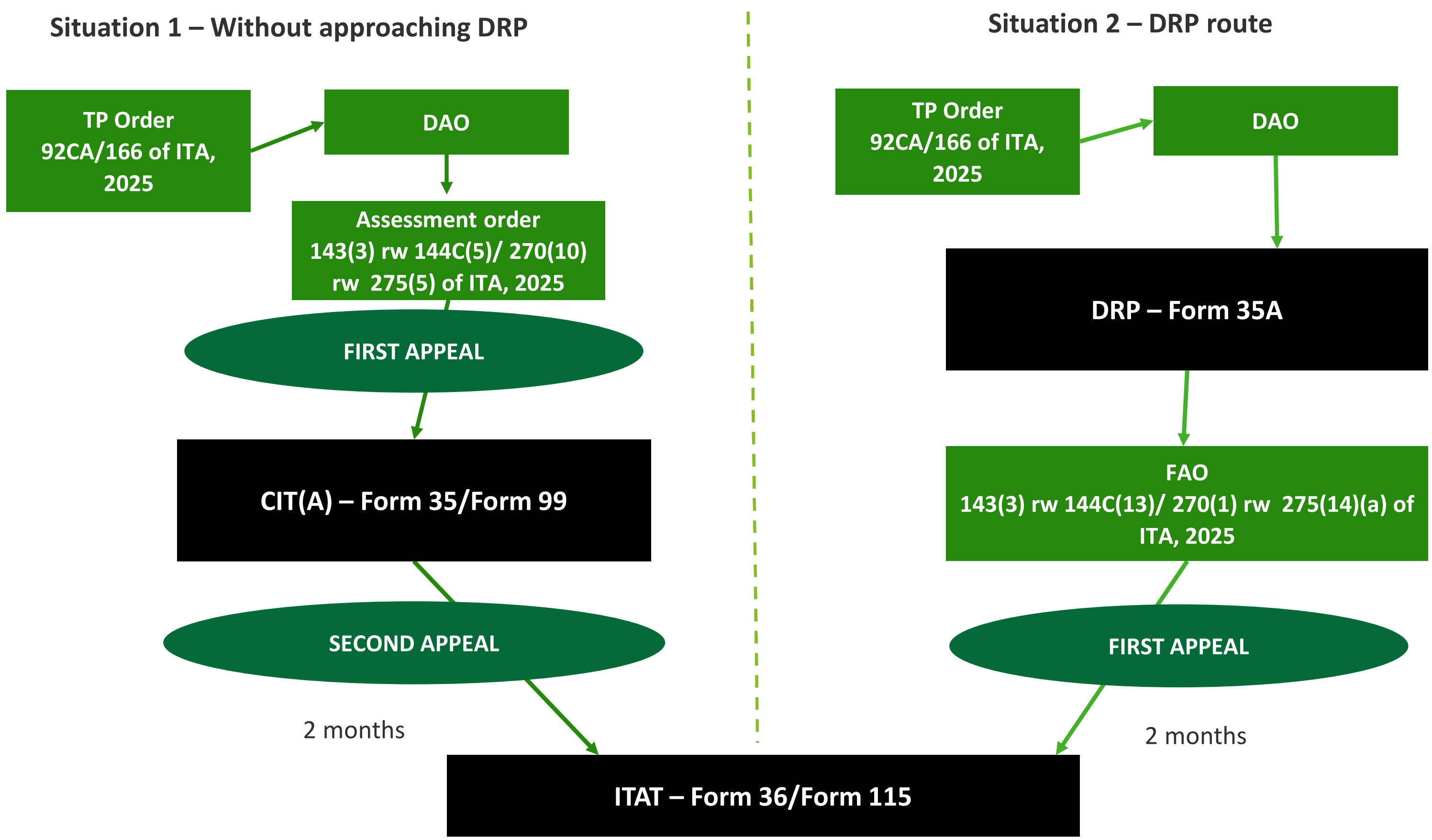
Objections to draft order to be filed in Form 35A → Separate application for additional evidences / grounds → Statutory timeline of 9 months for DRP to dispose off the objections → Appeal against assessment order passed in pursuant to DRP directions lies before the ITAT

DRP vs. CIT (A)

Particulars	DRP	CIT(A)
Resolution of tax disputes	Within 9 months	Approx. 2 to 3 years
Payment of tax demand	Stayed till objections are disposed by DRP	At least 20% demand to be paid in most of the cases
Potential savings	Saving of time	Proceedings are lengthy
Penalty proceedings	Payment of penalty deferred till disposal of the order	Immediate penalty exposure on the taxpayer
Objection / appeal is filed against	Draft order is objected before the DRP	Final order is appealed before the CIT(A)

If objections are filed before the DRP and DRP grants a relief to the applicant – the issue reaches finality as final assessment order passed by the AO taking into consideration directions issued by the DRP cannot be challenged by the AO before the ITAT (except by way of CO)

TP Litigation



Issues, Case Laws and Practical aspects - DRP

DRP is an extension of assessment proceedings

Vodafone India Services (P.) Ltd. ***39 taxmann.com 201 (Bom HC)***

As DRP proceedings are a continuation of the assessment proceedings, the DRP may consider additional evidence and enquiries necessary for proper adjudication.

Additional Evidence - DRP

Sarku Engineering Services SDN BHD vs. ADIT***: ITA No. 479 of 2013 (Delhi ITAT)***

The DRP should admit and consider additional evidence necessary for proper adjudication and ought not to reject such evidence on technical grounds.

Limits on DRP's Enhancement Power

Kohinoor Foods Ltd. v. DCIT (2025) ***178 taxmann.com 60 (Delhi Trib.)***

The DRP's enhancement powers extend only to matters arising from the assessment proceedings and do not permit assessment of a new source of income not considered by the AO.

No Power of Condonation

Lam Research (India) (P.) Ltd. v. ACIT ***(2021) 133 taxmann.com 279 (Bang. Trib.)*****.**

The DRP has no statutory power to condone delay in filing objections under section 144C(2); objections filed beyond the prescribed 30-day period are liable to be rejected as time-barred.

Appeals to ITAT

Relevant provisions of the law

APPEAL TO THE Income-tax Appellate Tribunal (‘ITAT’)	Section 252 (Section 361 of ITA, 2025) - Appellate Tribunal
	Section 253 (Section 362 of ITA, 2025)- Appeals to the Appellate Tribunal
	Section 254 (Section 363 of ITA, 2025)- Orders of Appellate Tribunal
	Section 255 (Section 364 of ITA, 2025) - Procedure of Appellate Tribunal
	Application of Rule 47 (Rule 193 of ITR, 2026) – Form of appeal and memorandum of cross-objections to ITAT
	Income Tax Appellate Tribunal Rules, 1963

Appeals before ITAT

Procedure for filing appeal

- ✓ Appeal to be filed in Form 36 / Form 36B (Form 115)
- ✓ Payment of appeal fees depends on total income assessed – Section 253(6)/Section 362(6) of ITA, 2025
- ✓

Assessed Income (in Rs.)	**Appeal Fees (in Rs.)**
Rs.100,000 or less	500
Exceeds Rs.100,000 but does not exceed Rs.200,000	1,000
Exceeds Rs.200,000	1% of assessed income Maximum Rs.10,000
Any other matter other than above	500

- ✓ Signing of appeal - Appeal to be signed and verified by person who is authorized to sign the return of income under section 140 /Section 265 of ITA, 2025

What to accompany appeal

Against CIT(A) order

- Form 36/ Form 115
- Grounds of Appeal
- CIT(A) order
- Form 35/Form 99, SOF and GOA
- Assessment order
- Affidavit in case appeal executed by Director – No MD
- Challan
- Letter of Authority / Vakalatnama

Against Final Assessment order pursuant to DRP

- Form 36B/Form 115
- Grounds of Appeal
- Final Assessment order
- DRP Directions
- Form 35A and objections filed before DRP
- Draft Assessment order
- TP order
- Affidavit in case appeal executed by Director – No MD
- Challan
- Letter of Authority / Vakalatnama

✓ **Appeal sets should be paginated continuously and indexed**

✓ **Number of copies – To be filed in Triplicate**

E-filing of appeal / applications before a Bench of the ITAT not mandatory, it is optional

Appeals before ITAT

Income-tax Appellate Tribunal Rules, 1963

Rule 6 – Procedure for filing appeals

Rule 8 – Contents of memorandum of appeal:
Every memorandum of appeal shall be written in English **and shall set forth, concisely and under distinct heads, the grounds of appeal without any argument or narrative; and such grounds shall be numbered consecutively.**

Rule 9 – What to accompany memorandum of appeal

Rule 10 - Filing of affidavits:
Where a fact which cannot be borne out by, or is contrary to, the record is alleged, it shall be stated clearly and concisely and supported by a duly sworn affidavit.

Rule 11 - Grounds which may be taken in appeal:
The appellant shall not, except by leave of the Tribunal, urge or be heard in support of any ground not set forth in the memorandum of appeal, but the Tribunal, in deciding the appeal, shall not be confined to the grounds set forth in the memorandum of appeal or taken by leave of the Tribunal under this rule :

Provided that the Tribunal shall not rest its decision on any other ground unless the party who may be affected thereby has had a sufficient opportunity of being heard on that ground.

Appeals before ITAT

Income-tax Appellate Tribunal Rules, 1963

Rule 16- Authorizing a representative to appear

In any appeal by any assessee, where the memorandum of appeal is signed by his authorized representative, the assessee shall append to the memorandum a document authorizing the representative to appear for him and if the representative is a relative of the assessee, the document shall state what his relationship is with the assessee, or if he is a person regularly employed by the assessee, the document shall state the capacity in which he is at the time employed.

Rule 18 - Preparation of paper books, etc.:

- ✓ Documents which Appellant would reply / refer in support of the grounds of appeal
- ✓ Should be part of records of the lower authorities
- ✓ Document filed for the first time before the ITAT would be additional evidence
- ✓ Paper book should include certificate stating the Authority before which the document was filed
- ✓ Paper book to be filed atleast 7 days before the date of hearing and copy served on other side
- ✓ 2 copies to be filed with ITAT and 1 copy to be filed with DR office
- ✓ Documents that are referred to and relied upon by the parties during the course of arguments shall alone be treated as part of the record of the Tribunal.
- ✓ Paper/paper books not conforming to the above rules are liable to be ignored.

Appeals before ITAT

Stay application:

- Stay Application in triplicate
- Separate applications shall be filed for stay of recovery of demands under different enactments.
- Shall states facts in shorts ,
- Details regarding order of first appellate authority,
- Details of appeal filed before tribunal,
- Result of stay petition filed before revenue authorities
- Reason for seeking stay
- Willingness to offer security
- Affidavit in support of petition

Appeals before ITAT

Seeking a stay of demand

Various stages of filing a Stay:

Demand raised pursuant to an Assessment Order and appeal pending before the CIT(A)

File a stay

- Firstly to the AO
- Then to the Additional CIT
- Then to the CIT
  - Simultaneously to the CIT(A)
- Explore filing to the CCIT
- Finally Writ Petition to the High Court

Demand raised pursuant to a final Assessment Order (post DRP directions) and appeal pending before the ITAT and Demand confirmed by the CIT(A)

File a stay

- Firstly to the AO
- Then to the Additional CIT
- Then to the CIT
- Explore filing to the CCIT
- Then to the ITAT
- Finally Writ Petition to the High Court

Appeals before ITAT

Other important procedural aspects:

The Appellate Tribunal has, vide F. No. 114-Ad(AT)/69, dated 13-4-1970, laid down the following guidelines for the guidance of the Assessee's and their representatives

- Mentioning of Appeal number in all communications with Tribunal

- An application for adjournment of the hearing should be made at the earliest possible time. Unless the assessee hears that his application for adjournment has been granted, he should remain present at the hearing of the appeal or application or cross-objection, as the case may be.

- An application for an early hearing for an appeal should invariably give detailed reasons why the assessee wants that his appeal should be given preference over the appeals made by other assessees. The application should also state whether or not the tax has been paid and, if so, to what extent.

Appeals before ITAT
Standard procedures

Internal records to be maintained

Maintaining a proceeding sheet

- ✓ Recording the discussions which took place in each of the hearing(s) on letter, etc.
- ✓ Proceeding sheet(s)
- ✓ Intimating the client through email

Making a note of the next date(s) of the hearing

- ✓ Calendar invites
- ✓ As descriptive as possible (but in brief)
- ✓ Intimating the client through email

Issues, Case Laws and Practical aspects - ITAT

Additional Grounds - ITAT

National Thermal Power Co. Ltd. v. CIT ***(1998) 229 ITR 383 (SC)***
A pure question of law arising from facts already on record may be raised at the appellate stage if necessary to determine the correct tax liability.

Additional Evidence - ITAT

CIT v. Text Hundred India (P.) Ltd. ***(2011) 351 ITR 57 (Del.)***
The Tribunal may admit additional evidence where it is necessary for proper adjudication of the matter and in the interests of substantial justice.

Additional Claims

CIT v. Sam Global Securities Ltd. ***(2014) 360 ITR 682 (Del HC)***
Bona fide additional claims may be entertained at the appellate stage to determine the correct tax liability, even without a revised return.

Liberal Condonation

Vidya Shankar Jaiswal v. ITO ***(2025) 305 Taxman 83 (SC)*****.**
Delay in filing an appeal should be condoned by adopting a liberal, justice-oriented approach to advance substantial justice.

Issues, Case Laws and Practical aspects- ITAT

Additional Grounds - ITAT

DCM Benetton India Ltd. v. CIT (Delhi HC), ITA No. 469 of 2007

A genuine claim should not be rejected on technicalities; the appellate authority may admit the additional ground and remand the matter for verification of facts.

ITAT cannot enhancement assessment

Karnataka Instrade Corporation Ltd. v. ACIT (2015) 62 taxmann.com 239 (Kar.)

The Tribunal has no power to enhance the assessment or take away a benefit already granted to the assessee by the lower authorities

Principles of Consistency

Radhasoami Satsang vs. CIT: [1992] 193 ITR 321 (SC)

Where a fundamental aspect has been consistently accepted across years and remains unchanged, the Revenue cannot take a contrary view in a subsequent year without just cause.

Stay of Demand

Valvoline Cummins Ltd. v. DCIT (2008) 307 ITR 103 (Del HC)

Recovery of disputed demand should ordinarily be held in abeyance where the assessed income is substantially higher than the returned income.

Dispute resolution routes

Timelines to appeal before Higher Appellate forum

ITAT

Within **<u>60 days/2 months from the end of month*</u>** in which order sought to be appealed is communicated

High Court

Within **<u>120 days</u>** from the date of receipt of ITAT order

Supreme Court

Within **<u>90 days</u>** from the date of receipt of High Court Order

**Amendment by Finance Act (no.2) of 2024 w.e.f from 1st Oct 2024*

Dispute Resolution Committee (DRC) for Small Taxpayers

DRC — Concept, Eligibility & Scheme

Introduced by Finance Act 2021 | Section 245MA/Section 379 and 532 of ITA, 2025| e-Dispute Resolution Scheme, 2022 notified vide CBDT Notification No. 27/2022 dated 05.04.2022

Eligibility Criteria (Section 245MA/Section 379 and 532 of ITA, 2025)

- Taxpayer: Individual / HUF / AOP / BOI / AJP / Firm
- Returned income ≤ ₹50 Lakhs
- Dispute amount: ≤ ₹10 Lakhs
- Return must have been filed for relevant AY
- Not applicable: search/survey cases, prosecution pending, Black Money Act, PMLA etc.
- Not applicable if Vivad se Vishwas 2020 opted for same AY

Application Process

- Form 34BC — Apply to DRC (online)
- Application to be filed within one month from the date of receipt of the specified order.
- DRC consists of three members of the rank of CIT/PCIT, as notified by CBDT.
- DRC to pass an order within 6 months from the end of the month in which the application is admitted.
- DRC order is final and binding for the dispute covered by the order. Pending appeal, if any, must be withdrawn
- Immunity: DRC may grant immunity from penalty and prosecution, subject to prescribed conditions.

Benefits of DRC

- Faster resolution of eligible tax disputes.
- Potential waiver/reduction of penalty.
- Immunity from prosecution (subject to DRC order)
- Reduced litigation cost and certainty for small taxpayers.

DRC vs CIT(A) — Key Difference

- DRC: Settlement-based resolution
  CIT(A): Adjudication-based appeal
- DRC order: Final (upon acceptance)
  CIT(A): Appealable to ITAT

DRC — Process Flow & Practical Aspects

1. AO completes assessment
2. Taxpayer eligible? (Returned Income ≤50L, Variation ≤10L)
3. Apply Form 34BC to DRC online
4. DRC admits application & examines case & may call hearing
5. DRC passes final order
6. Pay tax per DRC order

→ Immunity from penalty & prosecution | DRC order is final — no further appeal | Suitable for genuine disputes on small amounts

Handling Appellate Proceedings - Best Practices

Handling Appellate Proceedings — Best Practices

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Pre-Appeal Strategy

- Analyse strong and weak grounds
- Identify jurisdictional/legal defects first
- Map supporting judicial precedents
- Evaluate appropriate forum: DRC / DRP / CIT(A) / ITAT

During Proceedings

- File comprehensive written submissions
- Submit indexed paper-book/document compilation
- Track notices, hearings and deadlines
- Maintain record of all communications/orders

Additional Evidence

- File Rule 46A application with reasons
- Submit supporting evidence along with application
- Anticipate remand proceedings
- File timely rejoinder to remand report

Cross-Examination / VC

- Request VC where warranted (faceless proceedings)
- Prepare concise written submissions
- Brief client/representatives before hearing
- Maintain hearing notes and action points

Stay of Demand

- File stay application promptly
- Demonstrate prima facie case and hardship
- Comply with stay conditions, if any
- Pursue appellate remedies, if required

Post-Order

- Communicate order promptly to client
- Evaluate further appellate remedies
- Ensure compliance of directions
- Maintain litigation tracker/register