

Central Board of Direct Taxes Notifies “e-Appeals Scheme 2023”; Ensures Electronic Filing and Processing of Appeals

On May 29, 2023, the Central Board of Direct Taxes issued a notification introducing the e-Appeals Scheme 2023 under the provisions of the Income Tax Act 1961. This scheme provides for electronic filing and processing of appeals.

The chief features of the scheme stand as follows:

- The scheme comes into force from the date of its publication in the Official Gazette.
- The scheme expressly defines certain terms, namely, “e-appeal”, “real-time alert”, “registered account”, “video conferencing”.
- The scheme shall apply to appeals covered under section 246 of the Act except for the cases excluded under sub-section (6) of that section.
- The Joint Commissioner (Appeals) shall have the authority to dispose of the appeals filed before it or allocated or transferred to it, in accordance with the provisions of this scheme.



- The Principal Director General of Income tax (systems) or Director General of Income tax (systems), subject to approval from the CBDT, shall devise a process to randomly allocate or transfer the appeals.
- The scheme sheds light on the procedure in appeal which ranges from procedures such as condonation of delay, issuing notices to appellant to filing of additional ground of appeal, furnishing of additional evidence.
- Under the scope of penalty procedures, in case of any non-compliance of any notices or directions or order, the Joint Commissioner (Appeals) may issue a show cause notice to appellant or any other person.
- The scheme provides for appellate proceedings, wherein an appeal may be filed against the order of the Joint Commissioner (Appeals) before the Income Tax Appellate Tribunal.
- The scheme specifies that all communications between the Joint Commissioner (Appeals) and the assessee shall take place through electronic mode.
- The scheme specifically denotes that no personal appearance shall be conducted under it. However, any personal hearing done under this scheme shall only be conducted via video conferencing or video telephony.

Aside from the above, the scheme also elaborates on the functioning of the office of the Joint Commissioner (appeals), authentication and delivery of electronic records. It is clear that through this scheme, the Income Tax Department has taken a significant step to establish a more efficient and expedient appeal system.

Source: Central Board of Direct Taxes in Notification No.33/2023 vide S.O. 2352(E). dated May 29, 2023.



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