

Annexure A

Time Line for filling of appeals in the High Court

S.No.	Stages	No of Days	Total Time
1	Receipt of Appeal order in the office of PCIT/CIT	0 Day	0 Day
2	Entry in relevant register & linking with old appeal folder of the case from where appeal to ITAT was authorized	1 Day	1 Day
3	Sending the order to AO for necessary action along with a copy to Range Head	2 Days	3 Days
4	Submission of CSR in the prescribed proforma by AO to Range Head after giving appeal effect	30 days	33 Days
5	Submission of CSR by Range Head to PCIT/CIT	10 Days	43 Days
6	Decision making by the PCIT/CIT including consultation with the Sr. Standing counsel, if required and submission to CIT (J)	15 Days	58 Days
7	Processing in the O/o CIT (J)	7 days	65 days
8	Approval by CCIT/ where panel of CCIT-Jurisdictional CCIT(4 days)/Other CCIT(3days)	7 days	72 days
9	In case of disagreement, file to be put up to Pr CCIT. Decision of PCCIT	3 days	75 days
10	Sending file to CIT (J) who will in turn send it to the PCIT/CIT after retaining a dummy folder of the original appeal folder	3 days	78 days
11	Sending appeal folder to the Standing Counsel by PCIT/CIT for drafting appeal memo	2 Days	80 Days
12	Drafting of Appeal memorandum by the Counsel and return to PCIT/CIT	20 Days	100 Days
13	Vetting/ preparation of sets with annexure in the o/o Pr.CIT and sending it back to the Standing Counsel for filing	15 Days	115 Days
14	Actual filing in the HC registry	3 Days	118 Days
15	Intimation of Diary/Lodging No to the O/o CIT/ CIT(J) /HC cell along with copy of the appeal memo	2 Days	120 Days

Annexure-B

Complaint No with Date of filing	Name of the Complainant Officer with Civil List No/ Disposition List No	Name of the person against whom complaint filed with its latest jurisdiction	AY/ FY	PAN of the person mentioned in Col (3)	Section under which complaint filed	Name of the Court in which complaint filed	Date of Compounding Petition, if any	Date of disposal of Compounding Petition	Compounding Fees paid	Date of disposal of the Complaint	Date of filing of further appeal, if any, before HC/SC with reference number
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

Annexure-C

ITA No. (ITAT)	Name of Assessee	AY	PAN	Section	Question of law	Tax Effect	*Reasons for acceptance/Non acceptance by Board/CCIT/CIT	ITA No./Lodging No./ Appeal No. (HC)	Question of Law in HC
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

*The reasons should invariably include following details:

- i. Whether the interpretation has been accepted on merit (see the CSR from the PCIT/CIT)
- ii. Whether appeal has not been filed due to low tax effect.
- iii. Whether the issue is recurring in nature.
- iv. Decision of jurisdictional High Court/ Other High Courts/ Supreme Court if any in favor of Revenue.

Similar database may also be maintained for questions of law decided by the High Court and further follow-up action as below and for this purpose the office of CIT (J) should co-ordinate with the o/o PDGIT (L&R)

Annexure-C1

ITA No. (HC)	Name of Assessee	AY	PAN	Section	Question of law	Tax Effect	*Reasons for acceptance/Non acceptance by Board	ITA No./Lodging No./ Appeal No. (SC)	Question of Law in SC
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

*The reasons should invariably include following details:

- i. Whether the interpretation of High Court has been accepted on merit (see the CSR from the PCIT/CIT)
- ii. Whether appeal has not been filed due to low tax effect.
- iii. Whether the issue is recurring in nature.
- iv. Decision of jurisdictional High Court/ Other High Courts/ Supreme Court if any in favor of Revenue.