

F. No: 279/Misc 53/2003ITJ
Government of India
Ministry of finance
Department of Revenue
Central Board of Direct Taxes

New Delhi, the 23 th Dec, 2003

To
All Chief Commissioner of Income Tax/
Director Generals of Income Tax (Investigations)

Sub: Issue of appellate order within 15 days of the last hearing- reg

Madam/Sir,

The Board has given serious consideration to the delay in passing/ issue of the appellate orders by the Commissioners of Income-tax (Appeals), much after the last date of the hearing/receipt of written submission. This results in undue hardship to the assessee and hampers in smooth interface with assessee.

2. The Board desires that appellate orders by Commissioner of Income-tax (Appeals) should be issued within 15 days of the last hearing. Any lapse on this account shall be viewed adversely.

3. This shall be applicable to orders passed by the CIT (administration)/CCIT as regards matters within their purview under varied Sections of Income Tax Act such as Sections 80G, 264, 263 or Orders under Rule 86 of Second Schedule and under other allied direct taxes

4. Strict compliance is desired by the Board

(Hindi version will follow)

Yours faithfully

(Yagyasnini Kakkar)

Deputy Secretary to the Govt. of India