

SALIENT FEATURES OF THE E-FILING PORTAL OF THE INCOME-TAX APPELLATE TRIBUNAL

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Abstract

On June 25, 2021, the [Hon'ble Union Minister for Law & Justice Shri Ravi Shankar Prasad](#) launched the e-filing portal of the Income-Tax Appellate Tribunal (**ITAT**). Hon'ble Justice P. P. Bhatt, President of ITAT, on this occasion, informed the gathering that the launch of e-Filing Portal '*itat e-dwar*' will enhance the accessibility, accountability and transparency in the day to day working of the ITAT. The Article aims at explaining the salient features of the new e-filing regime.

This Article is relevant to Lawyers, Charter Accountants, Tax Practitioners, Income-tax Authorities and Taxpayer. The Article provides an understanding of the future of tax litigation before the second appellate authority under the Scheme of the Income-tax Act, 1961 (**Act**). The Article compiles all relevant documents prepared by the Hon'ble ITAT (available on itat.gov.in) for the convenience of its readers.

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I. Introduction

On June 25, 2021, the hon'ble Union minister for Law & Justice, Communications and Electronics & IT, Shri Ravi Shankar Prasad launched the e-filing portal of the Income Tax Appellate Tribunal (**ITAT**). It was attended by the functionaries of ITAT from all the 28 stations and tax professionals across the Country. The newly developed e-Filing Portal would enable the parties to file their Appeals, Miscellaneous Applications, documents, paper books, etc., electronically.

The hon'ble minister Shri Ravi Shankar Prasad stated that this is a step forward for Digital India. The technology incorporated is home grown and cost efficient. Further he explained the achievements and goals to be achieved through digitalisation. The Minister detailed how during the pandemic and the lockdown that ensued the Judiciary functioned through digital means and heard more than one crore cases. He stated that data about more than 18 crore cases are available in the National Judicial Data Grid (**NJDG**) and he suggested that cases of ITAT should also be integrated in the NJDG.

Hon'ble Minister further stated that this initiative of ITAT must not be seen as a solitary step. Instead, it should be seen as a larger narrative of transformation that the country is undergoing through digital medium. It enables innovation and empowerment and opens new avenues for growth. He expressed hope that 'itat e-dwar' will be widely accepted by the lawyers and tax litigants alike. It would not only result in economization of the use of paper, savings in costs but also rationalisation of the fixation of cases leading to quicker disposal of cases. Hon'ble Law Minister highly appreciated the initiative of the Hon'ble President of the ITAT, hon'ble Members and the tax Bar for encouraging Digitalisation of the filing process of the ITAT.

Hon'ble Justice Shri P. P. Bhatt President of the ITAT on this occasion, informed the gathering that the launch of e-Filing Portal 'itat e-dwar' will enhance the accessibility, accountability and transparency in the day to day working of the ITAT. Hon'ble Justice pointed out that by using the tools of information and communication technology, various benches of ITAT have functioned and kept up its activity of judicial dispensation. It was revealed that in spite of the restricted functioning of Benches, the adoption of Video Conferencing has brought down the pendency of cases to about 64,500 as against 88,000 on April 01, 2020.

Hon'ble Shri Anoop Kumar Mendiratta, Union Law Secretary in his address congratulated the ITAT for the initiative taken by it developing the new e-Filing Portal. Hon'ble Shri G.S. Pannu, Vice President (Delhi Zone) and Chairman, Computerization Committee, ITAT stated that June 25, 2021 will be remembered as one of the historic days in the history of the ITAT. Hon'ble Vice-President explained that with the combination of digital court room, virtual hearings and Mobile Application providing Judicial Information, paperless courts will soon be a reality in ITAT.

II. Practice Note

The ITAT has prepared a [Practice Note for e-filing](#), which has prescribed the manner in which the e-filing has to be conducted. The same is as under:

- 1.** The Appeals, Memorandum of Cross Objections, Stay Applications and Miscellaneous Applications, which, in terms of Income Tax (Appellate Tribunal) Rules, 1963, (**ITAT Rules**) are hitherto being presented before the Benches of ITAT in physical mode (Paper form) only, henceforth may also be presented in electronic format using the newly developed e-Filing Portal of the ITAT.
(<https://itat.gov.in/efiling/register>).
- 2.** The facility of e-Filing is not mandatory but optional and will not substitute the existing practice of presenting Appeals, Cross Objections, Stay Applications and Miscellaneous Applications in paper form.
- 3.** Permanent Account Number (or TAN as the case may be) of the Assessee, Mobile Number and Email ID are the key identifiers in the e-Filing Portal. Therefore, having PAN/TAN, valid Mobile Number and Email IDs are pre-requisites for using the said E-Filing Portal. It may be ensured by all the users that the mobile number and e-mail address provided are valid and in active use.

4. Any person who is entitled to file an appeal before the Income Tax Appellate Tribunal under section 253 of Act or any other enactment, may file the same electronically through the said e-Filing Portal.
5. Further, it is clarified that till it is notified otherwise by Hon'ble President, ITAT, the presentation of Appeals, Cross Objections, Stay Applications and Miscellaneous Applications in physical / paper form in terms of ITAT Rules and other respective enactments continue to remain mandatory even after e-Filing. Therefore, the date of presentation of appeals, etc., physically in terms of Rule 6 & 7 of the ITAT Rules, 1963 or the respective enactments shall continue to be reckoned as the date of presentation for all intents and purposes. After e-Filing of an Appeal, Cross Objection, Stay Application or Miscellaneous Application, the acknowledgement of e-Filing and Memorandum of Appeal or Memorandum of Cross Objection or Stay Application or Miscellaneous Application, as the case may be, along with all the prescribed enclosures shall be presented before the Tribunal in the manner and time prescribed in the said rules or other enactments, as the case may be.
6. All the documents which require the signature of the parties shall be physically signed before scanning and uploading in the e-Filing Portal. All prayers, petitions, Grounds, affidavits, etc. which are to be filed electronically shall be typed **in Arial font, font size 12 on one side of A4 size paper with double spacing, justified horizontally.**

III. Standard Operating Procedure

The [Standard Operating Procedure for e-filing](#) has been uploaded by the Hon'ble ITAT. The same is explained as under:

A. Introduction:

An Assessee or the Ld. Assessing Officer or any other person, who is entitled to file an appeal, cross objection or application before the Tribunal under section 253 of the Act, can file the same through e-Filing Portal. This provision will apply to appeals under other enactments *mutatis mutandis*.

Once an e-filed appeal / cross objection / application is physically presented in the office of the Tribunal, the Registry will verify the documents uploaded in the e-Filing Portal with the ones submitted physically. After scrutiny in all respects, the Registry will accept the e-Filing.

B. E-Filing an Appeal (From an Assessee's perspective)

Step 1:

Select whether you/ the filing party is an assessee or the Department and thereafter, select 'Click here to read and agree to the 'Terms of Use' option.

The 'Terms of Use' of e-Filing Portal of the Tribunal will pop up. Peruse through the Terms of Use and Standard Operating Procedure (SOP) for e-Filing carefully. Keep all the important dates, appeal / order numbers and addresses of the assessee and department readily available before start. Please keep ready all the documents duly signed and properly scanned for uploading. You will need to upload all mandatory documents in the end.

Please go through the [List of Documents](#) required for e-Filing of appeal.

Step 2:

In the next screen, input the e-Mail ID, Mobile number and PAN/TAN of the assessee. If the e-Filing is done by Department, e-Mail and Mobile number shall be of the departmental officer and PAN/TAN shall be of the assessee.

Since PAN/TAN, e-Mail and Mobile Numbers are key identifiers of the e-Filer, please ensure that they are entered correctly, and you have access to the e-Mail and Mobile Numbers.

On submission of the form, two separate One Time Passwords (OTPs) will be sent to the given e-Mail and Mobile Numbers. If you do not receive the OTPs, you can request for resending the OTPs after 2 minutes.

Please input the OTPs and Captcha in the form and click submit to proceed further.

Step 3:

On the next page, please select the State and District in which the Assessing Officer is located. This will identify the Bench of ITAT having jurisdiction over the Assessing Officer.

Click Proceed to move further. In the next screen, you can select the kind of Appeal / Application you wish to file.

It is important to note that:

- Memorandum of Cross Objection can only be filed against an Appeal pending before the Tribunal
- Stay Application can only be filed against an Appeal pending before the Tribunal
- Only an Assessee can file a Stay Application before the Tribunal
- Miscellaneous Application can only be filed against an Appeal disposed off by the Tribunal.

Before proceeding further, please keep all documents, dates and other information readily available as you will input the data pertaining to the selected Appeal / Application.

Select the “Appeal” icon and click “Submit”.

Step 4:

In the General Appeal Information block, please select the Act and Appeal Type you wish to file. Select Appeal Sub Type depending upon the order against which the appeal is being filed and the relevant assessment or penalty order.

Please fill the details of Assessee and Department in the respective blocks. Location can be the same as City. However, when the communication address is different from actual address of Assessee / Department, as the case may be, use Village/Town/City of the Assessee / Department in Location.

In the Appeal details Block, input the details of the order appealed against, Assessing Officer jurisdiction, etc.

Enter the details of amounts disputed in the present appeal (whether the appeal relates to assessment / penalty / others, etc.) in the Amount disputed in appeal block.

In the next block i.e. Grounds of Appeal, please input each ground of Appeal and tax effect related thereto separately. If there are more than one ground, use ‘Add More’ button to add another ground. Total amount of Tax Effect will be calculated automatically.

Maximum permissible length of a Ground is 1000 characters. If it is not feasible to fit the Grounds in this space, you can also write ‘Separately Enclosed’ in the column and the Grounds of Appeal can be scanned and uploaded separately in the Enclosures uploading page.

In the last block, i.e. 'Appeal Filing and Fee Details', give the details of delay in filing the appeal, details of Tribunal fee paid, etc. In case the Tribunal fee paid is less than the fee payable for this appeal sub type, system will alert.

With this, data collection for e-Filing an appeal completes. Ensure that all data is entered fully and correctly and press 'Submit' button to continue.

On the next page, based on the details provided by you, the Memorandum of Appeal shall be automatically generated by the Portal. Click on 'Click here' to download the same.

Sign the Memorandum of Appeal and scan it back for uploading in the next screen. Click 'Continue' to proceed further.

Step 5:

In the next screen, upload all the enclosures of the appeals. Enclosures are bifurcated in two groups: 'Mandatory' and 'Optional'. Not uploading mandatory documents will make the appeal defective.

All documents shall be in PDF format scanned in 150-200 DPI in Black and White. Maximum file size allowed is 10 Mb. Filename shall not contain any special characters.

Upon uploading the mandatory and optional documents, input the Captcha code and click continue to proceed further. Before proceeding further, ensure that all enclosures are scanned properly as per prescribed specifications and uploaded without fail, as this is the last step in e-Filing of your appeal.

If you do not upload any of the mandatory enclosures of the appeal, system will alert you.

Click 'Continue' to complete the e-Filing. Once the e-Filing is successfully completed, an Acknowledgement is generated.

Step 6:

Print the Acknowledgement and submit the same before the respective Bench of the Tribunal along with all physical documents of the appeal within the time limit prescribed under Rules. After verification of the documents vis-à-vis the e-Filing details, Appeal Registration Section of ITAT will accept the e-Filing and generate the Appeal number. A message containing the e-Filing Username for the Appeal will also be sent to the registered mobile number and email address.

C. E-Filing of Memorandum of Cross Objection

Step 1:

Follow Step 1 to Step 3 as mentioned for e-filing of appeal. To file a Cross Objection before the Tribunal, select 'Cross Objection' option on 'What do you want to file?' page. Click 'Continue' to proceed. Please note that you can file Cross Objections only against an Appeal pending before the Tribunal.

Step 2:

On the next page, please input the Appeal Type, Appeal Number, Bench Code and Year of filing of the appeal against which you wish to file the Cross Objection and click 'Submit'. Details of appeals matching with the given appeal number (also matching the PAN number) will be listed

Please Select (click on the radio button on the left side of the record) and click 'Proceed' button to continue to next page.

Step 3:

On this page, please input the particulars of Cross Objections. In the General Appeal Information block, Act, Appeal Type, Appeal Sub-Type and other fields are prefilled.

Assessee and Department details are prefilled based on the data given in the appeal arising out of which the present Memorandum of Cross Objection is being e-Filed. However, the appellant / cross objector can make changes in the address, etc. wherever necessary.

In the 'Cross Objection Details' block, input the details of the appeal against which the 'Cross Objection' is being filed, etc. Here also, many details are pre-filled.

Enter the details of amounts disputed in the present Cross Objection (whether the Cross Objection to assessment / penalty / others, etc.) in the Amount Disputed in Cross Objection block.

Step 4:

In the next block i.e. Grounds of Cross Objections, please input each Ground of Cross Objection and tax effect related thereto. If there are more than one Ground, use 'Add More' button to add another Ground. Total amount of Tax Effect will be calculated automatically.

Maximum permissible length of a Ground is 1000 characters. If it is not feasible to fit the Ground/Grounds in this space, you can also write 'Separately Enclosed' in the Column and the Grounds of Cross Objection can be scanned and uploaded separately in the Enclosures uploading page.

With this, data collection for e-Filing a Cross Objection is complete. Ensure that all data is entered fully and correctly and press 'Submit' button to continue. Also confirm to the system alert 'Are you sure to proceed and continue?'

Step 5:

On the next page, based on the details provided by you, the Memorandum of Cross Objection is automatically generated by the Portal. Click on 'Click here' to download the same. Sign the Memorandum of Cross Objections and scan it back for uploading in the next screen. Click 'Continue' to proceed further.

Step 6:

In the next screen, upload all the enclosures of the Memorandum of Cross Objections. Enclosures are bifurcated in two groups: mandatory and optional. Not uploading of mandatory documents will make the Memorandum of Cross Objections defective.

All documents shall be in PDF format scanned in 150-200 DPI in Black and White. Maximum file size allowed is 10 Mb. Filename shall not contain any special characters.

Upon uploading the 'Mandatory' and 'Optional' documents, input the Captcha code and click continue to proceed further. Before proceeding further, ensure that all enclosures are scanned properly as per prescribed specifications and uploaded without fail, as this is the last step in e-Filing of your Memorandum of Cross Objections.

Click 'Continue' to complete the e-Filing. Once the e-Filing is successfully completed, an Acknowledgement is generated.

Step 7:

Print the Acknowledgement and submit the same before the respective Bench of the Tribunal along with all physical documents of the

Memorandum of Cross Objections within the time limit prescribed under Rules. After verification of the documents vis-à-vis the eFiling details, the Registration officials of ITAT will accept the e-Filing and generate the Cross Objection number. A SMS containing the e-Filing Username for the Memorandum of Cross Objections will also be sent to the registered mobile number.

D. E-Filing of Miscellaneous Application

Step 1:

Follow Step 1 to Step 3 as mentioned for e-filing of appeal. To file a Miscellaneous Application before the Income Tax Appellate Tribunal, select 'Miscellaneous Application' option on 'What do you want to file?' page. Click 'Continue' to proceed. Please note that you can file a Miscellaneous Application only against an appeal already disposed of by the Tribunal.

Step 2:

On the next page, please input the Appeal Type, Appeal Number, Bench Code and Year of filing of the appeal against which you wish to file the Miscellaneous Application and click 'Submit'. Details of appeals matching with the given appeal number (also matching the PAN number) will be listed. Please Select (click on the radio button on the left side of the record) and click 'Proceed' button to continue to next page.

On this page, please input the particulars of Miscellaneous Application. In the General Appeal Information block, Act, Appeal Type, Appeal Sub-Type and other fields are prefilled.

Assessee and Department details are prefilled based on the data given in the appeal arising out of which the present Miscellaneous Application is being e-Filed.

However, the applicant can make changes in the address, etc. wherever necessary.

Step 3:

In the Miscellaneous Application Details block, details of the appeal against which the Miscellaneous Application is being filed, etc. are prefilled. Please input the Date of the Tribunal Order against which the Miscellaneous Application is filed.

With this, data collection for e-Filing a Miscellaneous Application is complete. Ensure that all data is entered fully and correctly and press 'Submit' button to continue. Also confirm to the system alert 'Are you sure to proceed and continue?'

Step 4:

Since no format is prescribed for a Miscellaneous Application, the application shall be manually prepared & signed and kept ready for uploading in the next screen.

In the next screen, upload all the enclosures of the Miscellaneous Applications. Enclosures are bifurcated in two groups: 'Mandatory' and 'Optional'. Not uploading mandatory documents will make the Miscellaneous Application defective.

All documents shall be in PDF format scanned in 150-200 DPI in Black and White. Maximum file size allowed is 10 Mb. Filename shall not contain any special characters.

Step 5:

Upon uploading the mandatory and optional documents, input the Captcha code and click continue to proceed further. Before proceeding further, ensure that all enclosures are scanned properly as per prescribed specifications and uploaded without fail, as this is the last step in e-Filing of your Miscellaneous Application.

Click 'Continue' to complete the e-Filing. Once the e-Filing is successfully completed, an Acknowledgement is generated.

Step 6:

Print the Acknowledgement and submit the same before the respective Bench of the Tribunal along with all physical documents of the Miscellaneous Application within the time limit prescribed under Rules. After verification of the documents vis-à-vis the e-Filing details, the Registration officials of ITAT will accept the e-Filing and generate the Miscellaneous Application number. A SMS containing the e-Filing Username for the Miscellaneous Application will also be sent to the registered mobile number.

E. E-Filing of Stay Application

Step 1:

Follow Step 1 to Step 3 as mentioned for e-filing of appeal. To file a Stay Application before the Tribunal, select 'Stay Application' option in 'What do you want to file?' page. Click 'Continue' to proceed. Please note that you can file a Stay Application only against an appeal pending before the Tribunal.

Step 2:

On the next page, please input the Appeal Type, Number, Bench Code and Year of filing of the appeal against which you wish to file the Stay

Application and click 'Submit'. Details of appeals matching with the given appeal number (also matching the PAN number) will be listed.

Please Select (click on the radio button on the left side of the record) and click 'Proceed' button to continue to next page.

Step 3:

On this page, please input the particulars of Stay Application. In the General Appeal Information block, Act, Appeal Type, Appeal Sub-Type and other fields are prefilled.

Assessee and Department details are prefilled based on the data given in the appeal arising out of which the present Stay Application is being e-Filed. However, the appellant / cross objector can make changes in the address, etc. wherever necessary.

In the Break Up of Demand block, input the details of the amounts of Tax, Interest, Penalty, Fine, etc. Also input the details of Stay Applications made before the Revenue Authorities and results thereof in the respective fields.

In the Details of Stay Applications before the Tribunal, input the details of reasons, security offered, prayer, etc. relating to the stay sought by the applicant.

In the last block, i.e. 'Stay Application Fee Details', give the details of fee paid, etc. In case the fee paid is less than the fee payable for the Stay Application, system will alert.

With this, data collection for e-Filing a Stay Application is complete. Ensure that all data is entered fully and correctly and press 'Submit' button to continue. Also confirm to the system alert 'Are you sure to proceed and continue?'

Step 4:

On the next page, based on the details provided by you, Stay Application in prescribed format is automatically generated by the Portal. Click on 'Click here' to download the same.

Sign the Stay Application and scan it back for uploading in the next screen. Click 'Continue' to proceed further.

Step 5:

In the next screen, upload all the enclosures of the Stay Applications. Enclosures are bifurcated in two groups: mandatory and optional. Not uploading of mandatory documents will make the Stay Application defective.

All documents shall be in PDF format scanned in 150-200 DPI in Black and White. Maximum file size allowed is 10 Mb. Filename shall not contain any special characters.

Upon uploading the mandatory and optional documents, input the Captcha code and click continue to proceed further. Before proceeding further, ensure that all enclosures are scanned properly as per prescribed specifications and uploaded without fail, as this is the last step in e-Filing of your Stay Application.

Click 'Continue' to complete the e-Filing. Once the e-Filing is successfully completed, an Acknowledgement is generated.

Step 6:

Print the Acknowledgement and submit the same before the respective Bench of the Tribunal along with all physical documents of the Stay Application within the time limit prescribed under Rules. After verification of the documents vis-à-vis the e-Filing details, the Registration officials of ITAT will accept the e-Filing and generate the Stay Application number. A SMS containing the e-Filing Username for the Stay Application will also be sent to the registered mobile number.

F. F-Filing of Petitions

Petitions like Early Hearing Petition, Adjournment Petition, Clubbing Petition, Withdrawal Petition, etc. can be filed electronically through e-Filing Portal. For e-Filing of Petitions, go to Menu – e-Submission of Petitions.

Click on the ‘Add New’ button on the right side. ‘New e-Petition upload’ page opens up. Please select the Petition Type, date of the Petition, Date of hearing (if available) and remarks. Upload the scanned document of the Petition. Document shall be scanned in 150-200 DPI Black & White PDF (Maximum file size allowed is 10Mb). Then click ‘Submit’ button to continue.

Once successfully updated, the petition will be listed in the e-Petitions Page. Please note that e-Submission of Petitions will be valid only if accepted by the Bench. If the Bench accepts the petition, then the Submission Status will be changed to ‘Accepted’ from ‘Submitted’.

G. E-Filing of Documents

Documents like Paper Books, Synopsis, Case Laws, etc. can also be filed electronically through e-Filing Portal. For e-Filing of Documents, go to Menu – e-Submission of Documents.

Click on the ‘Add New’ button on the right side. New e-Document upload page opens up. Please select the Document Type, date of the Document,

Date of hearing (if available) and remarks. Upload the scanned document of the Document. Document shall be scanned in 150-200 DPI Black & White PDF (Maximum file size allowed is 10Mb). Then click 'Submit' button to continue.

Once successfully updated, the Document will be listed in the e-Documents Page. Please note that e-Documents are for the reference of the Bench therefore no specific acceptance of the same is needed.

H. E-Filing Portal Dashboard Login

In addition to e-Filing appeals and applications, e-Filing Portal can also be used to view detailed information pertaining to the appeal or application and also to file petitions and documents electronically. To login to e-Filing, click 'Login' on the menu.

Whenever an e-Filing is accepted by the Tribunal, an Username is sent to the registered mobile number. Use the same username to login here.

If you are logging in for the first time, you have to set the Password yourself. To set / reset the e-Filing password, click on 'First time logging? Or Forgot Password? Click here' link. Then, the following screen appears. Input the Assessee PAN, Username, e-Mail ID and Mobile Number and click on 'Send OTP'.

Two separate OTPs will be sent to the registered e-Mail Id and Mobile Number. If you do not receive the OTPs in 2 minutes, you can request for resending the OTPs again. Input those OTPs in the next screen, input the Captcha and click 'Verify'.

In the next screen, input password you want to set and click 'Submit' to save the Passwords. On successful updation of the Passwords, system will

inform you. Now you can use the Password to login to the e-Filing Portal Dashboard.

On successful Login, you will land in the e-Filing Dashboard. From the Dashboard, you can go through various details like Appeal Summary and also access Appeal Enclosures uploaded by you at the time of e-Filing. If you missed uploading any enclosures at the time of e-Filing, you can upload them now.

You can also e-File Petitions and Documents for the current appeal / application.

IV. Frequently Asked Questions

Some of the [Frequently asked Questions](#) with respect to the e-filing portal are reproduced as under:

Q 1: What is e-Filing?

Ans: The process of electronically filing appeals and applications under Income Tax and other Direct Tax Acts through the internet is known as e-Filing.

Q 2: Who can e-File?

Ans: An Assessee or Assessing Officer or any other person, who is entitled to file an appeal, cross objection or application before the Tribunal u/s. 253 of Income Tax Act, 1961 or relevant sections of other Direct Tax Acts, may file the same through e-Filing Portal.

Q 3: Is e-Filing a substitute for normal filing?

Ans: No. e-Filing is an enabling system. As of now, submission of physical appeal is mandatory even after e-Filing. After e-Filing of an appeal, physical

documents along with all enclosures shall be submitted before the respective Bench within the time limit prescribed under relevant Act.

Q 4: What are the pre-requisites for e-Filing?

Ans: Permanent Account Number (PAN) / Tax Deduction Account Number (TAN), E-Mail ID and Mobile Number of the Appellant are the prerequisites for e-Filing.

Q 5: What type of cases can I file using e-Filing Portal?

Ans: Appeals, Cross Objections, Stay Applications or Miscellaneous Applications can be filed.

Q 6: Can the appellant pay the Tribunal Fee through the e-Filing Portal?

Ans: No, there is no option for online payment in e-filing. Appellant is required to enter the details of appeal fee paid in the e-Filing Portal.

Q 7: What will be the date of filing of appeal if I prefer to e-file an appeal?

Ans: The date, on which you will present the physical appeal along with all enclosures before the concerned Bench, will be treated as date of filing of the appeal and limitation shall be considered from such date.

Q 8: It is more than 60 days after I have received the order of the CIT(A). I want to file an appeal against the order. But I am already delayed. Can I use e-Filing

Portal to file such appeal?

Ans: Yes. Even if you have delayed in filing an appeal before the Tribunal, you can still use e-Filing Portal to file such appeal. However, the date, on which you will file the physical appeal along with all enclosures before the concerned Bench, will be treated as date of filing of the appeal and limitation shall be considered from such date.

Q 9: What is Appeal Sub Type?

Ans: Appeal Sub Type defines the category of appeal based on the section under which the appealed order was passed; and the section under which the original / base order of the assessing officer, as the case may be, was passed. Selection of proper Appeal Sub Type is necessary for identifying the documents to be uploaded and the fee payable.

Q 10: What to do if my appeal sub-type is not available in the list of Appeal Sub Types?

Ans: Please write to itcell.ho@itat.nic.in along with relevant documents so that the Appeal Sub Type can be added to the list as soon as possible.

Q 11: What is Assessee Location? How is it different from City?

Ans: Location of the assessee and department is the city / town / village in which they are located, which can be same as City in the address. However, when address of communication is different from the assessee's own address, then Location differs from City.

Q 12: What is the limit (no. of words) for typing in Grounds of Appeal column?

Ans: Maximum limit for each Ground of Appeal is 1000 characters. In case, your Grounds of appeal cannot be given in the specified limit, you may simply write 'Separately Enclosed' in the Column of Ground of appeal and upload the manually prepared Grounds of Appeal as an enclosure.

Q 13: Is my Memorandum of Appeal automatically generated or should I prepare manually?

Ans: Memorandum of Appeal is automatically prepared in the case of Appeal and Cross Objection. Proforma for filing Stay Application is also automatically generated using the input data. However, Miscellaneous application, being descriptive in nature, shall be manually prepared and uploaded as enclosure. Form 36, 36A and Annexure-X are automatically generated. Other memoranda of appeal are to be prepared manually.

Q 14: What are the documents needed to be uploaded at the time of Filing?

Ans: Different documents are to be uploaded for different type of appeals. An exhaustive list of documents to be uploaded can be seen here. All documents required to be filed along with an appeal should be scanned in Black & White PDF format in 150 DPI Resolution. Also ensure that the filenames of the document contain only 'a-z', 'A-Z', '0-9', '_', '.' characters. File name with any other characters is not allowed. The Maximum file size allowed for an enclosure is 10 Mb.

Q 15: What to do if my appeal enclosure is more than 10 Mb in size?

Ans: It is possible that an enclosure is more than 10 Mb in size. In that case, after e-filing followed by physical submission of the appeal before the concerned Bench, the appellant shall send the scanned copy to the email address of the respective Bench along with complete details of the appeal and enclosure.

Q 16: I started e-Filing an appeal and at the time of uploading the documents my internet gets disconnected. Do I have to re-enter all the appeal form data when I come back to the Portal?

Ans: In case you were filing an appeal (and not a CO, SA or MA) and the same is without enclosures, e-Filing Portal will verify your identity particulars and let you complete the pending e-Filing. However, this is not possible in the case of a CO, SA or MA.

Q 17: I have e-Filed an appeal. In how many days do I have to submit the physical document before the respective Bench?

Ans: You have to submit the physical appeal along with all enclosures within the time limit prescribed under the relevant Act from the date of receipt of the order appealed against. Failing this, the appeal will be treated as time-barred.

Q 18: I have e-Filed an appeal, but not yet presented before the Tribunal. I found that some of the information I have given is wrong. What should I do?

Ans: You can ignore the already e-Filed appeal and proceed to file a fresh appeal. However, please ensure to submit the correctly e-Filed appeal before the Tribunal.

Q 19: I have e-Filed an appeal. However, I failed to upload some mandatory documents. What should I do?

Ans: You can upload the missing mandatory and optional documents using e-Filing Dashboard after physical submission of the e-Filed appeal before the respective Bench of the Tribunal. However, an enclosure already uploaded cannot be changed using the Dashboard.

Q 20: I have e-Filed an appeal. Can I know the status of my e-Filing?

Ans: Yes, click on 'Know Your e-Filing status' menu and input the PAN Number, e-Mail ID and Acknowledgement Number, and submit. System will verify the input details and show the e-Filing status.

Q 21: What to do if I forget my e-Filing Username?

Ans: Please follow the link on the login page. Provide the details asked for and submit your request. A SMS mentioning your Username will be sent to your mobile number.

Q 22. I am filing an early hearing petition and the appeal was never posted earlier. What should be the Date of Hearing?

Ans: If your appeal has not been fixed before the Bench yet and you wish to file an early hearing petition, you can leave the Date of Hearing column blank.

Q 23: My appeal was posted for hearing numerous times. What should be the Date of Hearing?

Ans: You have to give the date of next hearing of appeal. If no next date of hearing is available, last date of hearing may be mentioned.

Q 24: In case of any problem in e-Filing, whom should I contact?

Ans: In case of any problem in e-Filing, we are happy to help you. If you face any issue in e-Filing an appeal, uploading an enclosure or any other e-Filing related issue, you may please e-mail to itcell.ho@itat.nic.in.

For any queries regarding an already e-Filed appeal or application, you may please write on e-mail to the respective Bench of ITAT. List of e-Mail IDs of Benches are as under:

Agra	agra.bench@itat.nic.in	Jaipur	jaipur.bench@itat.nic.in
Ahmedabad	ahmedabad.bench@itat.nic.in	Jodhpur	jodhpur.bench@itat.nic.in
Allahabad	allahabad.bench@itat.nic.in	Kolkata	kolkata.bench@itat.nic.in
Amritsar	amritsar.bench@itat.nic.in	Lucknow	lucknow.bench@itat.nic.in
Bangalore	bangalore.bench@itat.nic.in	Mumbai	mumbai.bench@itat.nic.in
Chandigarh	chandi.bench@itat.nic.in	Nagpur	nagpur.bench@itat.nic.in
Chennai	chennai.bench@itat.nic.in	Panaji	panaji.bench@itat.nic.in
Cochin	cochin.bench@itat.nic.in	Patna	patna.bench@itat.nic.in
Cuttack	cuttack.bench@itat.nic.in	Pune	pune.bench@itat.nic.in
Dehradun	dehradun.bench@itat.nic.in	Raipur	raipur.bench@itat.nic.in
Delhi	delhi.bench@itat.nic.in	Rajkot	rajkot.bench@itat.nic.in
Guwahati	guwahati.bench@itat.nic.in	Ranchi	ranchi.bench@itat.nic.in
Hyderabad	hyderabad.bench@itat.nic.in	Surat	surat.bench@itat.nic.in
Indore	indore.bench@itat.nic.in	Varanasi	varanasi.bench@itat.nic.in
Jabalpur	jabalpur.bench@itat.nic.in	Visakhapatnam	vizag.bench@itat.nic.in

V. Checklist

The [checklist as provided by the Hon'ble ITAT for e-filing](#) is as under:

Mandatory Enclosures

Appeals:

1. Memorandum of Appeal
2. Certified copy of the order appealed against (CIT / CIT(A) / AO)
3. Form 35, Grounds of Appeal & Statement of facts filed before the CIT(A)
4. Relevant order(s) of Assessing Officer/Directions of DRP
5. Penalty order
6. Draft assessment order (wherever required)
7. Order of Transfer Pricing Officer
8. Tribunal Fee Challan (in case of an appeal by assessee)
9. Authorisation of the CIT to file the appeal (in case of appeal by Revenue)

Cross Objection:

1. Memorandum of Cross Objection
2. Authorisation of the CIT to file the CO (in case of a C.O. by Revenue)

Stay Applications:

1. Stay Application in prescribed format (Annexure -X)
2. Sworn affidavit in support of Stay Application
3. Demand Notice and relevant orders of lower authorities
4. Tribunal Fee Challan (Rs. 500/-)

Miscellaneous Applications:

1. Miscellaneous Application
2. Relevant Tribunal Order appealed against which the M.A. is preferred
3. Tribunal Fee Challan (in case of an Miscellaneous Application by assessee)
4. Authorisation of the CIT to file the MA (in case of a Miscellaneous Application by Revenue)

Optional Enclosures

1. Covering Letter

2. Vakalatnama / Power of Attorney (in case of an appeal by assessee)
3. Application for condonation of delay, wherever required.
4. Affidavit in support of application for condonation of delay
5. All the documents which require the signature of the parties are physically signed, scanned and filed / uploaded.
6. All prayers, petitions, Grounds, affidavits, etc. are typewritten on one side of A4 size paper with double spacing, justified horizontal alignment in font Arial font and font size 12.
7. All documents / enclosures are fully and properly scanned in A4 size Black & White 150 – 200 DPI resolution; and no pages are missing.
8. Paper Books, if any, are properly paginated and indexed.
9. Tribunal Fee is paid under ‘300-Regular Assessment’ – ‘Others Category’.
10. Legal Representative of the assessee is brought on record, wherever applicable.
11. All the affidavits are properly attested and identified.
12. Vakalatnama / Power of Attorney is properly executed by the party and accepted by the counsel.
13. Details of identical matters in the case of the assessee disposed off by/or pending before the Tribunal, if any.
14. Postal address with PIN code, mobile number and e-mail address are mentioned correctly. Mobile number and e-mail address are valid and in active use.
15. Grounds raised in the appeal, but not raised before the CIT(A), if any. Also furnish an application justifying admission of such Ground(s) by ITAT.

VI. *Dénouement*

As the English proverb goes, “necessity is the mother of invention”. The Nation-wide lockdown on account of the pandemic has remoulded our idea of access to justice. With some hiccups at the initial stages, the virtual Courts have delivered justice during the difficult times. To further improve the ease & access to justice, the Hon’ble Income Tax Appellate Tribunal has taken a proactive step in the right direction.

The electronic filing of returns, appeals, documents will be beneficial for the taxpayers, their representatives and the Department.

The existence of both physical and electronic filing will ensure no disruption in the system. Once certain tweaks and improvements in the e-filing procedure, if required, are made and it appears that the majority of filings are through the portal. The Hon'ble ITAT could truly go paperless.

Further, some mechanism should be implemented to ensure all the documents furnished before the Ld. Assessing Officer and the Ld. Commissioner of Income-tax (Appeals) are accessible to the Hon'ble Members on the click of a button.

The launching of e-portal for filing of appeals is definitely another feather in the cap of this prestigious institution.