

**F.No.279/Misc./141/2015-ITJ**  
**Ministry of Finance**  
**Department of Revenue**  
**Central Board of Direct Taxes**  
**Room No.276, Samarat Hotel, New Delhi**  
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Dated the 7<sup>th</sup> October, 2015

To,

All Principal Chief Commissioners of Income Tax  
All Director Generals of Income Tax

Sub:- Monitoring of timely effect to CIT(A) order – reg.

Sir/Madam,


Instruction No.08 of 2011 contains timelines for filing appeals before the ITAT and giving effect to the order of CIT(A). Even while the Department seeks to implement a non-adversarial regime, grievances are being received on account of delays in giving effect to the orders of CIT(A).

2. Para 4 of Instruction No.8 of 2011 on Appeal Effect and Scrutiny Report states:

- i. On receipt of the order of the CIT(A), the AO shall give appeal effect promptly and properly. The Range Head shall monitor correctness and timely appeal effect in respect of orders of CIT(A).
- ii. Any pendency in regard to the appeal effect beyond one month shall be reported by the Range Head to the CIT in the DO reporting monthly activities of the Range, along with reasons for the delay.
- iii. With a view to provide relevant inputs to the decision making authority for filing appeals to ITAT, a format for scrutiny report is prescribed herewith at Annexure-II.
- iv. In respect of appeals decided in favour of revenue, the AO shall submit only Part-I of the proforma in Annexure-II to the Range Head and there will be no need to fill in other parts of the proforma in such cases.

Annexure-I requires the scrutiny report to be submitted within 30 days after giving appeal effect. Part-I of Annexure-II is required to be filled in case of all appeals and includes the date of receipt of CIT(A) order in CIT office as well as the date of appeal effect.

3. Whereas, the Instruction provides for adequate procedural control, the implementation of the same in the field has been found wanting. Pr. CsIT are directed to ensure that Range Heads report the no. of appeals pending over 30 days for want of appeal effect in their D.O. letters and to enquire into the cases of delay and expedite the same. Pr. CCsIT/DGsIT/CCsIT must attend to this grievance urgently since it reflects a lack of monitoring and adherence to the Instruction of the Board.
4. This issues with the approval of Member (A&J), CBDT.



(D.S. Chaudhry)

Commissioner of Income Tax(A&J)

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