

**Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Direct Taxes**

**PRESS RELEASE**

New Delhi, 30th December, 2015

**Subject: Electronic filing of first appeal before CIT(Appeals) – reg.**

It is the endeavour of the Income tax Department to digitise various functions of the Department for providing efficient taxpayer services. As another significant step in this direction, electronic filing of appeal before CIT(Appeals) is being made mandatory for persons who are required to file the return of income electronically.

Electronic filing of appeal along with the documents relied upon before CIT (Appeals) will remove human interface, reduce paperwork and decrease the transaction cost for the taxpayer. It would ensure consistent and error free service as validations will be inbuilt resulting in fewer deficient appeals. Online filing will also facilitate fixation of hearing of appeals electronically.

The existing Form 35 for filing of first appeal is being substituted by a new Form. The new format for filing of appeals is more structured, objective, systematic, and aligned with the current provisions of the Income-tax Act.

With these changes, the burden of compliance on the taxpayers in appellate proceedings will be significantly reduced.

**(Shefali Shah)  
Pr. Commissioner of Income Tax (OSD)  
Official Spokesperson, CBDT**