

F. No. 279/Misc./52/2014-(ITJ)
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

New Delhi the 10th December, 2015

OFFICE MEMORANDUM

Sub: Collegium for considering withdrawal of Appeals before High Courts-reg.

A collegium of Chief Commissioners of Income Tax was put into place vide the Office Memorandum dated 7th November, 2014 to approve filing of appeals before High Courts in multi-CCsIT stations.

2. ITATs and High Courts have adversely commented on the filing of frivolous appeals by the Department. In a recent decision the Hon. Bombay High Court observed that the manner in which the appeal has been filed and prosecuted was casual and callous. It was pointed out that out of 4,784 appeals filed from the orders of the Tribunal in the Court during the period 01.01.2014 to 01.06.2014 the appeals filed by the revenue were 3,968 and 816 by the class of assessee as a whole. It was suggested, "to provide an inhouse committee of senior officers of the Revenue to review decisions taken in respect of appeals already filed and pending. If it is found that questions raised are covered by any decision of this Court or Apex Court or it relies upon an earlier decision of the Tribunal which has been accepted by the Revenue as no appeal there from has been filed then they could be separately classified. On completion of the above exercise such appeals could be either withdrawn and or dismissed as not pressed." Courts have time and again noted that appeals are filed even where no substantial question of law exists. Appeals on issues which have subsequently been accepted by the Department also require to be withdrawn.


3. It has now been decided to extend this collegium system to also consider withdrawal of appeals from the High Courts where the same are no longer considered prosecutable. The collegium system existing in multi-CCsIT stations would be responsible for reviewing all appeals pending before the High Courts relating to the jurisdictional CCIT.

4. In single CCsIT stations, the Pr. CCIT will constitute a collegium of 2 officers of the rank of Pr. CCIT/CCJT/DGIT including the jurisdictional CCIT to review the appeals filed before the High

Court. Pr. CCIT Odisha and Pr. CCIT Nagpur will form a collegium for reviewing appeals filed before High Courts in their Regions. Pr. CCIT West Bengal and Sikkim will nominate a CCIT to form a collegium with Pr. CCIT NER to review the appeals of that Region.

5. It would be the responsibility of the PCIT concerned to draw up a list of pending appeals in his Charge and present cases for review to the collegium. Preparation of an accurate list of pendency must be completed by 15.12.2015 in consultation with the High Court Registry and with the assistance of standing counsels. An action taken report containing the status of the work completed/ pending as on 31.03.2016 in each CCIT Region will be submitted by the Pr. CCIT to the Zonal Member by 15.04.2016.

6. Pr. CCsIT are required to submit a monthly statement on the number of cases reviewed and the number of appeals withdrawn/ decided to be not pressed upon. The report is to be submitted CCIT and PCIT/CIT-wise in the format annexed.


(D.S. Chaudhry)
CIT (A&J), CBDT,
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To

All Principal Chief Commissioners of Income-tax/ Directors General of Income-tax

Copy to:

1. Chairman and Members CBDT
2. Data Base Cell for uploading on irsonline.gov.in
3. ADG-4 (Systems) for uploading on Department website

ANNEXURE
(in numbers)

Pr. CCIT Region

	Appeals pending	Appeals reviewed during the month	Appeals withdrawn/ not pressed during month	Progressive number of appeals reviewed	Progressive number of appeals withdrawn/ not pressed
CCIT Region A					
PCT - 1					
PCT - 2					
Sub-total					
CCIT Region B					
PCT - 3					
PCT - 4					
Sub-total					
TOTAL					