

CHAPTER – VIII

Appeal and Revision

59. Manners of filing appeals

For the purpose of Section **65** of the Act, the following shall be the manners of filing an appeal before the Appellate Authority.

- (1) Any dealer or person (hereinafter referred to as the appellant) intending to prefer an appeal under sub-section (1) of Section **65** against an order passed under the Act by Taxing Authority lower in rank than a Deputy Commissioner of Taxes shall present a memorandum in Form **41** in duplicate to the Appellate Authority.
- (2) The memorandum of appeal –
 - (a) shall contain the following particulars;
 - (i) the date of order appealed against;
 - (ii) the name and designation of the officer who passed the order;
 - (iii) the grounds of appeal briefly but clearly set out;
 - (iv) the date of receipt of notice of demand in respect of the order appealed against.
 - (v) the amount of tax and interest admitted to be due from the appellant;
 - (vi) prayer of the appellant for remedy of the grievance expressed in the grounds referred to in Sub-clause (iii);
 - (b) shall be endorsed by the appellant or by an agent authorized in writing in this behalf by the appellant, as follows:-
 - (i) such amount of tax and interest, as the appellant admits to be due from him has been paid; and
 - (ii) that to the best of his knowledge and belief, the facts set out in the memorandum are true;
 - (c) shall be verified in the manner referred to in the memorandum of appeal and signed by the appellant or by agent duly authorized by him;
 - (d) shall be accompanied by –
 - (i) a copy of the order of assessment against which the appeal is preferred, and
 - (ii) court fee stamp for the amount of fee as prescribed under Rule **67** for presenting an appeal.
- (3) A memorandum of appeal may be presented to the appropriate appellate authority by the appellant or by an agent duly authorized by him or may be sent to the said authority by registered post.
- (4) If a memorandum of appeal or a stay petition, if any, is sent by registered post, such memorandum or petition shall be deemed to have been presented on the day on which it is accepted and registered by a post office.
- (5) A copy of the memorandum of appeal in Form **41** and a stay petition, if any, shall be sent by the dealer or person to the appropriate assessing authority

within seven days from the date of filing of such memorandum of appeal and stay petition, if any, before the appropriate appellate authority.

60. Manner and Form of filing appeals to the Appellate Tribunal for the purpose of Section 69

Form 42 and 43 shall be applicable in the matter of filing an appeal to the Appellate Tribunal against the order of the Appellate Authority and for filing cross objections.

61. Payment of tax and penalty consequent upon rectification of orders

The payment of enhanced tax or penalty or both resulting on rectification of any order passed under Section 51 of the Act shall be paid through challan into a State Bank of India or any other banks authorized by the State Government into the State Government account under proper Head.