

F.No. 370149/97/2023-TPL
Government of India
Ministry of Finance
Department of Revenue
(Central Board of Direct Taxes)

New Delhi, dated the 16 June, 2023

Order under sub-section (6) of section 246 of the Income-tax Act, 1961 for specifying the scope of the e-Appeals Scheme under the Act – regarding

In pursuance of sub-section (6) of section 246 of the Income-tax Act, 1961 (hereinafter referred to as "the Act"), read with sub-section (1) of section 246 of the Act, the Central Board of Direct Taxes (CBDT) hereby specifies that all the appeals under section 246 and/ or under clause (a), clause (b), clause (c), clause (ha), clause (hb), clause (q) of sub-section (1) of section 246A of the Act shall be completed under the e-Appeals Scheme, 2023 notified under sub-section (5) of section 246 of the Act, except the following:-

- (i) Appeals against assessment orders passed before 13.08.2020 under sub-section (3) of section 143 or section 144 of the Act, having disputed demand more than Rs. 10 lakh.
- (ii) Appeals related to:
 - 1. assessment orders passed with respect to cases pertaining to jurisdiction of Commissioner of Income-tax (Central).
 - 2. assessments completed in pursuance of search under section 132 or requisition under section 132A of the Act.
 - 3. assessments completed in pursuance of any action under section 133A of the Act.
 - 4. assessments where addition/variation in income is made on the basis of seized/ impounded material.
- (iii) Appeals in cases pertaining to the jurisdiction of Commissioner of Income-tax (International Taxation).
- (iv) Appeals against the penalty orders passed before 12.01.2021 with respect to cases referred to in category (i), having disputed demand of more than Rs. 10 lakh.
- (v) Appeals against the penalty orders passed in categories of cases mentioned in point 1 to 4 of (ii) & of (iii) above.
- (vi) Appeals against assessment orders passed on or after 12.09.2019 under the e-Assessment Scheme, 2019 or the Faceless Assessment Scheme, 2019 or under section 144B of the Act.
- (vii) Appeal against penalty orders passed on or after 12.01.2021 under the Faceless Penalty Scheme, 2021.


2. For the purpose of this order, "disputed demand" means -

- (i) the difference between the tax on the total income assessed and the tax on the returned income, if filed;
- (ii) tax on the total income assessed where no return has been filed;
- (iii) for a penalty order, the amount of penalty imposed under Chapter XXI of the Act; and

- (iv) demand raised vide notice under section 156 or intimation issued under sub-section (1) of section 143 or under sub-section (1) of section 200A or under sub-section (1) of section 206CB, in any other case;

and shall include applicable interest, surcharge and cess.

3. The Hindi version of this order shall follow.


16/06/2023
(Surbendu Thakur)
DCIT (OSD) (TPL-IV)

Copy to:-

1. PS to FM/ OSD to FM/ PS to MoS (R)/ OSD to MoS (R)
2. PPS to Revenue Secretary
3. Chairman, CBDT & All Members, CBDT
4. All Pr. Chief Commissioners/ Pr. Director General of Income-tax
5. All Joint Secretaries/ CsIT, CBDT
6. Web manager, O/o Pr. DGIT (Systems) with a request to upload on the departmental website.
7. Commissioner of Income-tax (Media & TP) and Official spokesperson of CBDT, New Delhi.
8. Secretary General, IRS Association/ Secretary General, ITGOA/ All India Income-tax SC & ST Employees' Welfare Association/ Income-tax Employees Federation (ITEF)
9. JCIT, Data-Base Cell for uploading on www.irsofficersonline.org
10. ADG (Systems-4) for uploading on the website of www.incometaxindia.gov.in

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