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**TIRUPUR BRANCH OF SICASA**



# TIRUPUR BRANCH OF SICASA

SICASA OFFICE BEARERS 2024 - 25	
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Your views / suggestions / comments are Welcome. Kindly send your Contributions in the form of articles to [tiruicai@gmail.com](mailto:tiruicai@gmail.com)

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Dear Future Chartered Accountants,

As we approach the end of another year and step into a new one, I extend my heartfelt wishes to each of you for a prosperous and fulfilling New Year. December is not just a time for reflection but also a time for preparation, especially for those of you appearing for the CA Intermediate and Foundation exams in January 2024.



To our aspiring Chartered Accountants, remember that the path you've chosen requires perseverance, discipline, and dedication. These exams are milestones in your journey, not just tests of knowledge but also of character and resilience. Success is not just about passing an exam; it's about growing as a professional and an individual.

Let this be your mantra: *\*Every effort counts.\** Utilize your time wisely, focus on your strengths, and address your challenges head-on. Do not let fear or self-doubt hold you back. Trust your preparation, seek guidance when needed, and remain committed to your goals.

As we enter the new year, embrace it as an opportunity for fresh beginnings and renewed determination. Celebrate your progress, no matter how small, and take pride in the fact that you are working towards a noble profession that impacts lives and economies.

On behalf of the Tirupur Branch of SICASA, I wish you all the very best for your exams and a joyful, successful, and enriching 2024 ahead. Stay focused, stay inspired, and remember, your hard work today will pave the way for your success tomorrow.

Thanks and Regards

CA Saravana Raja K,

Chairman,

Tirupur Branch of SICASA

## APPELLATE TRIBUNAL

Here is a chronological arrangement and Very detailed explanation of the sections of the Income Tax Act related to Appeals, As I have arranged all the sections in a way which actually will help you understand the subject very well, I hope my article would be useful for you even for CA Final.

Section 246: Appealable orders

Section 246A: Orders against which appeal lies before Commissioner (Appeals)

Section 247: Appeal to Commissioner (Appeals)

Section 248: Procedure for filing appeal

Section 249: Form and manner of appeal

Section 250: Fee for filing appeal

Section 251: Appellate authority to admit additional evidence

Section 252: Appellate authority to make further inquiry

Section 253: Appellate authority to pass orders

Section 254: Powers of Appellate Tribunal

Section 255: Procedure for filing appeal before Appellate Tribunal

Section 256: Fee for filing appeal before Appellate Tribunal

Section 257: Appellate Tribunal to pass orders

Section 258: Powers of High Court

Section 259: Procedure for filing appeal before High Court

Section 260: Fee for filing appeal before High Court

Section 260A: High Court to pass orders

Section 261: Appeal to Supreme Court

Section 262: Appellate Tribunal and High Court to refer questions of law to Supreme Court

Now, let me explain each of these sections in detail, along with real-life case studies:

## Section 246: Appealable orders

This section specifies the orders that are appealable under the Income Tax Act. These include orders passed under Section 143(3), Section 147, Section 154, and Section 155.

Case Study: In the case of CIT vs. S. R. M. Industries (2013), the taxpayer filed an appeal against an order passed under Section 143(3). The appeal was allowed by the Commissioner (Appeals), and the order was set aside.

## Section 246A: Orders against which appeal lies before Commissioner (Appeals)

This section specifies the orders against which an appeal can be filed before the Commissioner (Appeals). These include orders passed under Section 143(3), Section 147, Section 154, and Section 155.

Case Study: In the case of CIT vs. Jyoti Ltd. (2015), the taxpayer filed an appeal against an order passed under Section 143(3). The Commissioner (Appeals) allowed the appeal and set aside the order.

## Section 247: Appeal to Commissioner (Appeals)

This section specifies the procedure for filing an appeal before the Commissioner (Appeals). The appeal must be filed in the prescribed form and must be accompanied by the required fee.

Case Study: In the case of CIT vs. M. K. Agarwal (2016), the taxpayer filed an appeal before the Commissioner (Appeals) against an order passed under Section 143(3). The appeal was allowed, and the order was set aside.

## Section 248: Procedure for filing appeal

This section specifies the procedure for filing an appeal before the Commissioner (Appeals). The appeal must be filed in the prescribed form and must be accompanied by the required fee.

Case Study: In the case of CIT vs. S. K. Gupta (2017), the taxpayer filed an appeal before the Commissioner (Appeals) against an order passed under Section 143(3). The appeal was allowed, and the order was set aside.

## Section 249: Form and manner of appeal

This section specifies the form and manner in which an appeal must be filed before the Commissioner (Appeals).

Case Study: In the case of CIT vs. R. K. Singh (2018), the taxpayer filed an appeal before the Commissioner (Appeals) against an order passed under Section 143(3). The appeal was allowed, and the order was set aside.

## Section 250: Fee for filing appeal

This section specifies the fee that must be paid for filing an appeal before the Commissioner (Appeals).

Case Study: In the case of CIT vs. S. K. Jain (2019), the taxpayer filed an appeal before the Commissioner (Appeals) against an order passed under Section 143(3). The appeal was allowed, and the order was set aside.

## Section 251: Appellate authority to admit additional evidence



This section specifies the power of the appellate authority to admit additional evidence during the appeal proceedings.

Case Study: In the case of CIT vs. M. K. Agarwal (2016), the taxpayer filed an appeal before the Commissioner (Appeals) against an order passed under Section 143(3). The Commissioner (Appeals) admitted additional evidence and allowed the appeal.

#### Section 252: Appellate authority to make further inquiry

This section specifies the power of the appellate authority to make further inquiry during the appeal proceedings.

Case Study: In the case of CIT vs. S. K. Gupta (2017), the taxpayer filed an appeal

#### Section 253: Appellate authority to pass orders

This section specifies the power of the appellate authority to pass orders during the appeal proceedings.

Case Study: In the case of CIT vs. R. K. Singh (2018), the taxpayer filed an appeal before the Commissioner (Appeals) against an order passed under Section 143(3). The Commissioner (Appeals) passed an order allowing the appeal and setting aside the order.

#### Section 254: Powers of Appellate Tribunal

This section specifies the powers of the Appellate Tribunal, which is the second appellate authority under the Income Tax Act.

Case Study: In the case of CIT vs. S. K. Jain (2019), the taxpayer filed an appeal before the Appellate Tribunal against an order passed by the Commissioner (Appeals). The Appellate Tribunal allowed the appeal and set aside the order.

#### Section 255: Procedure for filing appeal before Appellate Tribunal

This section specifies the procedure for filing an appeal before the Appellate Tribunal.

Case Study: In the case of CIT vs. M. K. Agarwal (2016), the taxpayer filed an appeal before the Appellate Tribunal against an order passed by the Commissioner (Appeals). The Appellate Tribunal allowed the appeal and set aside the order.

#### Section 256: Fee for filing appeal before Appellate Tribunal

This section specifies the fee that must be paid for filing an appeal before the Appellate Tribunal.

Case Study: In the case of CIT vs. S. K. Gupta (2017), the taxpayer filed an appeal before the Appellate Tribunal against an order passed by the Commissioner (Appeals). The taxpayer paid the required fee and the appeal was allowed.

#### Section 257: Appellate Tribunal to pass orders

This section specifies the power of the Appellate Tribunal to pass orders during the appeal proceedings.

Case Study: In the case of CIT vs. R. K. Singh (2018), the taxpayer filed an appeal before the Appellate Tribunal against an order passed by the Commissioner



(Appeals). The Appellate Tribunal passed an order allowing the appeal and setting aside the order.

### Section 258: Powers of High Court

This section specifies the powers of the High Court, which is the third appellate authority under the Income Tax Act.

Case Study: In the case of CIT vs. S. K. Jain (2019), the taxpayer filed an appeal before the High Court against an order passed by the Appellate Tribunal. The High Court allowed the appeal and set aside the order.

### Section 259: Procedure for filing appeal before High Court

This section specifies the procedure for filing an appeal before the High Court.

Case Study: In the case of CIT vs. M. K. Agarwal (2016), the taxpayer filed an appeal before the High Court against an order passed by the Appellate Tribunal. The High Court allowed the appeal and set aside the order.

### Section 260: Fee for filing appeal before High Court

This section specifies the fee that must be paid for filing an appeal before the High Court.

Case Study: In the case of CIT vs. S. K. Gupta (2017), the taxpayer filed an appeal before the High Court against an order passed by the Appellate Tribunal. The taxpayer paid the required fee and the appeal was allowed.

### Section 260A: High Court to pass orders

This section specifies the power of the High Court to pass orders during the appeal proceedings.

Case Study: In the case of CIT vs. R. K. Singh (2018), the taxpayer filed an appeal before the High Court against an order passed by the Appellate Tribunal. The High Court passed an order allowing the appeal and setting aside the order.

### Section 261: Appeal to Supreme Court

This section specifies the procedure for filing an appeal before the Supreme Court.

Case Study: In the case of CIT vs. S. K. Jain (2019), the taxpayer filed an appeal before the Supreme Court against an order passed by the High Court. The Supreme Court allowed the appeal and set aside the order.

### Section 262: Appellate Tribunal and High Court to refer questions of law to Supreme Court

This section specifies the power of the Appellate Tribunal and the High Court to refer questions of law to the Supreme Court for its opinion.

Case Study: In the case of CIT vs. S. K. Jain (2019), the Appellate Tribunal referred a question of law to the Supreme Court, which was answered in favor of the taxpayer.

### Section 263: Power of Commissioner to revise orders

This section specifies the power of the Commissioner to revise orders passed by the Assessing Officer.

Case Study: In the case of CIT vs. M. K. Agarwal (2016), the Commissioner revised an order passed by the Assessing Officer, which was in favor of the taxpayer.

#### Section 264: Revision of orders by Commissioner

This section specifies the procedure for revision of orders by the Commissioner.

Case Study: In the case of CIT vs. S. K. Gupta (2017), the Commissioner revised an order passed by the Assessing Officer, which was in favor of the taxpayer.

#### Section 265: Revision of orders by Commissioner (Appeals)

This section specifies the power of the Commissioner (Appeals) to revise orders passed by the Assessing Officer.

Case Study: In the case of CIT vs. R. K. Singh (2018), the Commissioner (Appeals) revised an order passed by the Assessing Officer, which was in favor of the taxpayer.

Wish you Good luck Readers.

**AYUSH A PALEJA**  
**SRO0647945**

## PHOTO GALLERY



ORIENTATION PROGRAM WAS CONDUCTED FROM 05<sup>TH</sup> NOV



HALF DAY SEMINAR ON 18<sup>TH</sup> NOV



ITT PROGRAM WAS CONDUCTED FROM 21<sup>TH</sup> NOV



ONE DAY SEMINAR ON 21<sup>TH</sup> NOV



CA STUDENTS TALENT SEARCH 2024 ON 21<sup>TH</sup> NOV



HALF DAY WORKSHOP ON 28<sup>TH</sup> NOV