Finance Act 2008

Section 116 - Appeal to Commissioner of Incometax (Appeals)

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(1) An assessee aggrieved by any assessment order made by the Assessing Officer under section 103 or any order under section 104, or denying his liability to be assessed under this Chapter, or by an order imposing penalty under this Chapter, may appeal to the Commissioner of Income-tax (Appeals) within thirty days from the date of receipt of the order of the Assessing Officer.

(2) An appeal under sub-section (1) shall be in such form and shall be verified in such manner as may be prescribed and shall be accompanied by a fee of one thousand rupees.

(3) Where an appeal has been filed under sub-section (1), the provisions of sections 249 to 251 of the Income-tax Act, 1961(43 of 1961), shall, as far as may be, apply to such appeal.

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