Finance Act 2008

Section 117 - Appeal to Appellate Tribunal

(1) An assessee aggrieved by an order made by a Commissioner of Income-tax (Appeals) under section 111 may appeal to the Appellate Tribunal against such order.

(2) The Commissioner of Income-tax may, if he objects to any order passed by the Commissioner of Income-tax (Appeals) under section 111, direct the Assessing Officer to appeal to the Appellate Tribunal against such order.

(3) An appeal under sub-section (1) or sub-section (2) shall be filed within sixty days from the date on which the order sought to be appealed against is received by the assessee or by the Commissioner of Income-tax, as the case may be.

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

(5) Where an appeal has been filed before the Appellate Tribunal under sub-section (1) or subsection (2), the provisions of sections 253 to 255 of the Income-tax Act, 1961(43 of 1961), shall, as far as may be, apply to such appeal.