Finance (No.2) Act, 2004

Section 110 - Appeals to Commissioner of Income-tax

Appeals): (1) Any assessee aggrieved by any assessment order passed by the Assessing Officer under (S.102) or any order under (S.103), or denying his liability to be assessed under this Chapter, or by an order levying 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) Every appeal under sub-section (1) shall be in the prescribed form and shall be verified in the prescribed manner and shall be accompanied by a fee of one thousand rupees. (3) Where an appeal has been filed under the provisions of sub-section (1), the provisions of (S.249), (S.250), (S.251 of the Income-tax Act, 1961) (43 of 1961), shall, as far as may be, apply.