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Finance (No.2) Act, 2004

Section 111 - Appeals to the Appellate Tribunal

1) Any assessee aggrieved by an order passed by a Commissioner of Income-tax (Appeals) under (S.110) 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 (S.110), direct the Assessing Officer to appeal to the Appellate Tribunal against such order. (3) Every appeal under sub-section (1) or sub-section (2) shall be filed within sixty days of 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) Every appeal under sub-section (1) or sub-section (2) shall be in the prescribed form and shall be verified in the prescribed manner 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 sub-section (2), the provisions of (S.252), (S.253), (S.254) and (S.255 of the Income-tax Act, 1961) (43 of 1961) shall, as far as may be, apply.

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