Finance Act, 2005

Section 107 - Appeals to Commissioner of Income-Tax

1) Any -assessee aggrieved by any assessment order passed by, the Assessing Officer under Section 99 or any order under Section 100, 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 die 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 Sections 249 to 251 of the Income Tax Act, 1961 (43 of 1961), shall, as far as may be, apply.