
PREFACE

SULABH NYAY SATWAR NYAY has been the motto to constitute the Income Tax Appellate Tribunal. Independence is the root cause for the emergence of this august institution-independence in the sense of redress of grievance to the assessee by the independent forum and it continues till date. Need of the Tribunal was 'to secure the fairest possible treatment of the honest tax payer as well as to the Revenue'. Tax policy and tax administration strive for objectivity and fair play in the levy and collection of the tax. It is an inexpensive, easily accessible, a free from technicality, expeditious and expert institution to balance between the public interest and the private rights. It is set up on 25th January 1941 and since then working splendidly as an important institution in the system of taxation of income in India.

This book is an attempt of the basics of second appeals and deals with the constitutional substantive provisions of law, rules, procedures and working of the Appellate Tribunal. This treatise would be a comprehensive practical guide for appeal to Appellate Tribunal and art of representation with capsules to success. It deals in detail with the grounds on which relief can be sought from the Appellate Tribunal. It is useful to beginners as well as established ones in tax practice, to tax executives, and to taxpayers.

This book has thirteen chapters; the first tabulates, in general, various forums at a glance available to redress tax grievances. Chapter 2 outlines some Latin Proverbs and their meanings in English which often used in tax practice. Chapter 3 narrates and discusses rules of interpretation. Chapter 4 provides a Check List of various procedural compliances to be ensured. Chapter 5 gives some key points of practice before Tribunal.

Chapter Six narrates how the Tribunal has evolved.

The other five chapters of the book provide detailed discussion of various statutory provisions of Income Tax Act. Chapter Seven



discusses the provisions regarding representation before Tribunal and duties of the Representatives practicing before it. Chapter Eight discusses constitution of Tribunal, its members and various Benches. Chapter Nine deals with appealable orders against which the assessee or the Revenue are entitled to file appeals. Chapter Ten provides an insight of various orders which are and can be passed by the Tribunal. Chapter Eleven deals with the procedures of the Tribunal and Income Tax Appellate Tribunal Rules, 1963 and Income Tax Rules, 1962. Chapter Twelve law depicts Monetary limits fixed by the CBDT for filing appeals by the Revenue. Chapter Thirteen is to make one to smile and laugh with certain realities relating to legal practice etc. with a view to attempting to provide relaxation in the complex tax jungle. It is to smile and laugh aloud bearing in mind that "He who laughs, lasts".

In the last are given Four Appendices providing the bare provisions relating to Tribunal in Income Tax Act, 1961, Income Tax Rules, 1962 and Income Tax Appellate Tribunal Rules, 1963 and Circulars and Clarifications.

This treatise will be useful for tax practitioners and tax executives in understanding the functioning of the Income Tax Appellate Tribunal. This handy volume will be useful for taxpayers too in taking a business decision on when and how to challenge or defend an order of tax authorities before the Appellate Tribunal.

R.P. GARG
BEENU YADAV

