

# Income-Tax (Appellate Tribunal) Rules, 1963

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## Income-Tax (Appellate Tribunal) Rules, 1963

### Rule INCOME-TAX-APPELLATE-TRIBUNAL-RULES-1963 of 1963

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**1985.**

Rules to regulate the procedure of the Appellate Tribunal and the procedure of the Benches of the TribunalNotification No. I-AT/63, Dated 17-4-1963 - In exercise of the powers conferred by sub-section (5) of section 255 of the Income-tax Act, 1961 (43 of 1961), the Appellate Tribunal is pleased to make the following rules, namely :-

**1. Short title and commencement. -(1) These rules may be called the Income-tax (Appellate Tribunal) Rules, 1963.**

(2)They shall come into force at once.

**2. Definitions - In these rules, unless there is anything repugnant in the subject or context,-**

(i)"Act" means the Income-tax Act, 1961 (43 of 1961);(ii)"authorised representative" means-(a)in relation to an assessee, a person duly authorised by the assessee under section 288 to attend before the Tribunal; and(b)in relation to an income-tax authority who is a party to any proceedings before the Tribunal a person duly appointed by the Central Board of Direct Taxes as "authorised representative" to appear, plead and act for such authority in any such proceeding and any other person acting on behalf of the person so appointed.(iii)[ "Bench" means a Bench of the Tribunal constituted under sub-section (1) of section 255 read with sub-section (2) thereof and includes the President, [Senior Vice-President,] [Substituted by the Income-tax (Appellate Tribunal) Amendment Rules, 1983 (w.e.f. 27th January, 1983)] Vice-President or any other Member sitting singly under the provisions of sub-section (3) of the said section and a Special Bench constituted under the same

provision;](iv)"member" means a member of the Tribunal ;(v)"prescribed form" means a form prescribed in the rules made by the Central Board of Direct Taxes under section 295 ;(vi)"President" means the President of the Tribunal ;(vii)"Registrar" means the person who is for the time being discharging the functions of the Registrar of the Tribunal [and includes a Deputy Registrar and Assistant Registrar where the context so requires] [Inserted by the Income-tax (Appellate Tribunal) Amendment Rules, 1987 (w.e.f. 1st August, 1987)](viii)"section" means a section of the Act ;(ix)[ "Senior Vice-President" means the Senior Vice-President of the Tribunal] [Inserted by the Income-tax (Appellate Tribunal) Amendment Rules, 1987 (w.e.f. 1st August, 1987)](x)[ ] [Clause (ix) renumbered as Caluse (x), by the Income-tax (Appellate Tribunal) Amendment Rules, 1987 renumbered as] "Tribunal" means the Appellate Tribunal constituted by the Central Government under section 252, and includes, where the context so requires, a Bench exercising and discharging the powers and functions of the Tribunal ;(xi)[ ] [Clause (x), as inserted by the Income-tax (Appellate Tribunal) Amendment Rules, 1985 renumbered as Caluse (xi) by the Income-tax (Appellate Tribunal) Amendment Rules, 1987 (w.e.f. 1st August, 1987)] "Vice-President" means a Vice-President of the Tribunal.

**3. [ Sittings of Bench [Substitued by the Income-tax (Appellate Tribunal) Amendment Rules, 1987 (w.e.f. 1st August, 1987)] - A Bench shall hold its sittings at its headquarters or at such other place or places as may be authorised by the President.]**

**4. Powers of Bench - (1) A Bench shall hear and determine such appeals and applications made under the Act as the President may by general or special order direct.**

(2)[ Where there are two or more Benches of the Tribunal working at any headquarters, the President or, in his absence, the Senior Vice-President/Vice-President of the concerned zone or, in his absence, the seniormost member of the station present at the headquarters may transfer an appeal or an application from any one of such Benches to any other.] [Substitued by the Income-tax (Appellate Tribunal) Amendment Rules, 1987 (w.e.f. 1st August, 1987)]

1	2
1Bombay Benches	5Districts of Greater Bombay and Thane of Bombay Division ofMaharashtra.
2Ahmedabad Benches	2Gujarat, the Union Territories of Dadra, Nagar Haveli nad Damanand Diu districts fo the Union territory of Goa, Daman and Diu.
3Nagpur Bench	NagpurDivision of Maharashtra and Raipur Division of Madhya Pradesh.
4Pune Bench	Alldistricts of Pune and Aurangabad Divisions and Districts ofKolaba, Ratnagiri, Nasik, Dhulia and Jalgaon of Bombay Divisionof Maharashtra and the District of Goa of the Union territory ofGoa, Daman and Diu.
	4Tamil Nadu and Union territory of Pondicherry excluding Mahe.

5 Madras Benches	
6 Hyderabad Benches	2 Andhra Pradesh.
7 Cochin Bench	Kerala and the Union territories of Laccadive, Minicoy and Amindivi Islands and the Territory of Mahe forming part of the Union territory of Pondicherry.
8 Bangalore Bench	Karnataka
9 Calcutta Bench	5 West Bengal and the Union territories of Andaman & Nicobar Islands.
10 Patna Benches	2 Bihar
11 Cuttuck Bench	Orissa.
12 Gauhati Bench	Assam Nagaland, Maghalaya, Tripura, Manipur and the Union territories of Arunachal Pradesh and Mizoram.
13 Delhi Benches	5 Delhi, Bareilly Division (Except Shahjahanpur District) Meerut, Moradabad, Kumaon and Garhwal Division and Agra, Aligarh and Mathura districts of Agra Division of U.P., Gwalior Division of M.P. and Bhiwani, Hissar, Faridabad, Gurgaon, Rohatak, Karnal, Sonapat and Mohindergarh Districts of Haryana.
14 Allahabad Benches	2 U.P. (excluding all districts of Rohilkhand Division except Shahjahanpur District, Meerut & Kumaon Divisions and Agra, Aligarh and Mathura Districts of Agra Division).
15 Indore Bench	Indore Division and Bhopal Division excluding Districts of Hoshangabad and Betul of M.P.
16 Chandigarh Bench	Punjab (excluding districts of Amritsar, Jullundhar, Kapurthala, Gurdaspur, Hoshiarpur, Firozepur, and Bhatinda, Haryana (excluding the districts of Bhiwani, Hissar, Faridabad, Gurgaon, Rohtak, Sonapat and Mohindergarh) Himachal Pradesh and the Union territory of Chandigarh.
17 Jaipur Bench	Rajasthan
18 Jabalpur Bench	Rewa, Jabalpur and Bilaspur Divisions and Districts of Hoshangabad and Betul of Bhopal Division of M.P.
19 Amritsar Bench	Districts of Amritsar, Firozepur, Jullundhar, Kapurthala, Gurdaspur, Hoshiarpur, Faridkot and Bhatinda of Punjab and the State of Jammu and Kashmir.

**4A. [ Powers and functions of the Registrar [Rule 4A Inserted by the Income-tax (Appellate Tribunal) Amendment Rules, 1991 (w.e.f. 25th July, 1991)] - (1) The Registrar shall have the custody of records of the Tribunal and shall exercise such other functions including weeding out of old records as may be assigned to him under these rules by the President]**

(2) Subject to any general or special order of the President, the Registrar shall have the following powers and duties, namely :-(i) to receive all appeals, miscellaneous applications, stay petitions as well as other documents including applications for early hearing, transfer of appeals, applications for adjournment; (ii) to endorse on such appeals and applications the date of receipt for the purpose of calculating limitation 11 [and the amount of fee received]; (iii) to scrutinize all appeals and applications so received to find out whether they are in conformity with rules; (iv) to point out defects in such appeals and applications to the parties requiring them to rectify by affording reasonable opportunity and, if within the time so granted defects are not rectified, to obtain the orders of the Bench for the return of the appeals and applications; (v) to check whether the appeal or appeals are barred by limitation and, if so, intimate the party and place the matter before the Bench for orders; (vi) subject to the directions of the President, Senior Vice-President, Vice-President and Senior Member of the Bench, to fix the date of hearing of the appeals and applications and direct the issue of notices therefor; (vii) to ensure that sufficient number of cases are fixed before the Bench or Benches under the directions of the President, Senior Vice-President, Vice-President or Senior Member, as the case may be; (viii) to bring on record legal representatives, in case of death of any party, to the proceedings; (ix) to verify the service of notice or other processes and to ensure that the parties are properly served, after obtaining the orders of the Bench whenever required for substituted service; (x) to requisition records from the custody of any authority; (xi) to allow inspection of records of the Tribunal; (xii) to return the documents filed by any authority on orders of the Bench; (xiii) to consolidate the appeals relating to the same assessee or the same issue or for any reason on the direction of the President, Senior Vice-President, Vice-President or Senior Member; (xiv) to fix cases out of turn on the direction of the President, Senior Vice-President, Vice-President or Senior Member; (xv) to certify and issue copies of the orders of the Tribunal to the parties; (xvi) to grant certified copies of documents filed in the proceedings to the parties, in accordance with the rules; (xvii) to grant certified copies of the orders of Tribunal for publication, in accordance with the rules; (xviii) to segregate cases to be heard by Single Member and fix them for hearing separately; (xix) to ensure that remand reports are submitted in time whenever called for by the Bench by issuing necessary reminders to the authority concerned; (xx) to obtain orders of the Bench on applications for withdrawal of appeals and applications and put up before the Bench; (xxi) to refund the institution fee on the direction of the Bench.

## **5. Language of the Tribunal - The language of the Tribunal shall be English.**

**5A. [ Filing of documents in Hindi [Rule 5A. Inserted by the Income-tax (Appellate Tribunal) Amendment Rules, 1974] - Notwithstanding anything contained in these rules, the parties may file documents drawn up in Hindi, if they so desire, in the Benches located in such States as may be notified by the President in this behalf from time to time.]**

**5B. [ Use of Hindi in proceedings and orders [Inserted by the Income-tax (Appellate Tribunal) Amendment Rules, 1975] - Notwithstanding anything contained in these rules, the Tribunal in its discretion may permit the use of**

**Hindi in its proceedings or may pass orders in Hindi, in such States as may be notified by the President in this behalf from time to time :**

Provided that where the order is passed in Hindi, it shall be accompanied by an authorised English translation thereof.]

**6. Procedure for filing appeals - (1) A memorandum of appeal to the Tribunal shall be presented by the appellant in person or by an agent to the Registrar at the headquarters of the Tribunal at Bombay, or to an officer authorised in this behalf by the Registrar, or sent by registered post addressed to the Registrar or to such officer.**

(2) A memorandum of appeal sent by post under sub-rule (1) shall be deemed to have been presented to the Registrar or to the officer authorised by the Registrar, on the day on which it is received in the office of the Tribunal at Bombay, or, as the case may be, in the office of such officer.

**7. Date of presentation of appeals - The Registrar, or, as the case may be, the authorised officer, shall endorse on every memorandum of appeal the date on which it is presented or deemed to have been presented under rule 6 and shall sign the endorsement.**

**8. Contents of memorandum of appeal - Every memorandum of appeal shall be written in English and shall set forth, concisely and under distinct heads, the grounds of appeal without any argument or narrative; and such grounds shall be numbered consecutively.**

**9. What to accompany memorandum of appeal - [(1) Every memorandum of appeal shall be in triplicate and shall be accompanied by two copies (at least one of which shall be a certified copy) of the order appealed against, two copies of the order of the Income-tax Officer, two copies of the grounds of appeal before the first appellate authority and two copies of the statement of facts, if any, filed before the said appellate authority.] [Substituted by the Income-Tax (Appellate Tribunal) Amendment Rules, 1984 (w.e.f. 1st April, 1984)]**

(2)[ (i) In the case of appeal against the order of penalty, the memorandum of appeal shall also be accompanied by two copies of the assessment order;] [Inserted by the Income-tax (Appellate Tribunal) Amendment Rules, 1984 (w.e.f. 1st April, 1984)](ii) In the case of appeal against the assessment under section 143(3) read with section 144B, the memorandum of appeal shall also be accompanied by two copies of the draft assessment order and two copies of the Inspecting Assistant

Commissioner's directions under section 144B ;(iii)In the case of assessment under section 143(3) read with section 144A, the memorandum of appeal shall also be accompanied by two copies of the Inspecting Assistant Commissioner's directions under section 144A ; and(iv)In the case of assessment under section 143 read with section 147, the memorandum of appeal shall also be accompanied by two copies of the original assessment order, if any.](3)[ [Sub-rule (2) renumbered as sub-rule (3), by the Income-tax (Appellate Tribunal) Amendment Rules, 1984 (w.e.f. 1st April, 1984)] The Tribunal may in its discretion accept a memorandum of appeal which is not accompanied by all or any of the documents referred to in sub-rule (1).[Explanation [Inserted by the Income-tax (Appellate Tribunal) Amendment Rules, 1987 (w.e.f. 1st August, 1987)] : For the purpose of this rule, "certified copy" will include the copy which was originally supplied to the appellant as well as a photostat copy thereof duly authenticated by the appellant or his authorised representative as a true copy.]

**10. Filing of affidavits - Where a fact which cannot be borne out by, or is contrary to, the record is alleged, it shall be stated clearly and concisely and supported by a duly sworn affidavit.**

**11. Grounds which may be taken in appeal - The appellant shall not, except by leave of the Tribunal, urge or be heard in support of any ground not set forth in the memorandum of appeal, but the Tribunal, in deciding the appeal, shall not be confined to the grounds set forth in the memorandum of appeal or taken by leave of the Tribunal under this rule:**

Provided that the Tribunal shall not rest its decision on any other ground unless the party who may be affected thereby has had a sufficient opportunity of being heard on that ground.

**12. Rejection or amendment of memorandum of appeal - The Tribunal may reject a memorandum of appeal, if it is not in the prescribed form or return it for being amended within such time as it may allow. On representation after such amendment, the memorandum shall be signed and dated by the officer competent to make an endorsement under rule 7.**

**13. Who may be joined as respondent in an appeal by assessee - In an appeal by an assessee under sub-section (1) of section 253, the Income-tax Officer concerned shall be made a respondent to the appeal.**

**14. Who may be joined as respondent in an appeal by the Income-tax Officer - In an appeal by the Who may be joined as respondent in an appeal by the Income-tax Officer under sub-section (2) of section 253, the appellant before the Appellate Assistant Commissioner shall be made a respondent to the**

**appeal.**

**15. What to accompany memorandum of appeal under section 253(2) - In an appeal under sub-section (2) of section 253, a certified copy of the order of the Commissioner directing that an appeal be preferred, shall be appended to the memorandum of appeal.**

**16. Authorising a representative to appear - In any appeal by any assessee, where the memorandum of appeal is signed by his authorised representative, the assessee shall append to the memorandum a document authorising the representative to appear for him and if the representative is a relative of the assessee, the document shall state what his relationship is with the assessee, or if he is a person regularly employed by the assessee, the document shall state the capacity in which he is at the time employed.**

**17. Authorisation to be filed - An authorised representative appearing for the assessee at the hearing of an appeal shall, unless the document referred to in rule 16 has been appended, file such a document before the commencement of the hearing.**

**17A. [ Dress regulations for the members and for the representatives of the parties [Substituted by the Income-tax (Appellate Tribunal) Amendment Rules, 1986 (w.e.f. 17th February, 1986)] - (i) Summer dress for the Members shall be white shirt, white pant with black coat, a black tie or a buttoned-up black coat.**

In winter, striped or black trousers may be worn in place of white trousers. In the case of female Members, however, the dress shall be black coat over white saree or any other sober saree. (ii) Dress for the authorised representatives of the parties (other than a relative or regular employee of the assessee) appearing before the Tribunal shall be the following : (a) In the case of male, a suit with a tie or buttoned-up coat over a pant or national dress, i.e., a long buttoned-up coat on dhoti or churidar pyjama. The colour of the coat shall, preferably, be black. (b) In the case of female, black coat over white or any other sober coloured saree. Where, however, the authorised representatives belong to a profession like that of lawyers or Chartered Accountants and they have been prescribed a dress for appearing in their professional capacity before any Court, Tribunal or other such authority, they may, at their option, appear in that dress, in lieu of the dress mentioned above. (iii) All other persons appearing before the Tribunal shall be properly dressed.]

**18. [ Preparation of paper books, etc. [Substituted by the Income-tax (Appellate Tribunal) Amendment Rules, 1973] - [(1) If the appellant or the respondent, as the case may be, proposes to refer or rely upon any document or statements or other papers on the file of or referred to in the assessment or appellate orders, he may submit a paper book in duplicate containing such papers duly indexed and paged at least a day before the date of hearing of the appeal along with proof of service of a copy of the same on the other side at least a week before :**

Provided, however, the Bench may in an appropriate case condone the delay and admit the paper book.](2)The Tribunal may suo motu direct the preparation of a paper book in triplicate by and at the cost of the appellant or the respondent containing copies of such statements, papers and documents as it may consider necessary for the proper disposal of the appeal.](3)[ The papers referred to in sub-rule (1) above must always be legibly written or type-written in double space or printed. If xerox copy of a document is filed, then the same should be legible. Each paper should be certified as a true copy by the party filing the same, or his authorised representative and indexed in such a manner as to give the brief description of the relevance of the document, with page numbers and the Authority before whom it was filed.(4)The additional evidence, if any, shall not form part of the same paper book. If any party desires to file additional evidence, then the same shall be filed by way of a separate paper book containing such particulars as are referred to in sub-rule (3) accompanied by an application stating the reasons for filing such additional evidence.(5)The parties shall not be entitled to submit any supplementary paper book, except with the leave of the Bench.(6)Paper/paper books not conforming to the above rules are liable to be ignored.] [Inserted by the Income-tax (Appellate Tribunal) Amendment Rules 1993 (w.e.f. 7th October, 1993)]

**19. Date and place for hearing of appeal to be notified - (1) The Tribunal shall notify to the parties specifying the date and place of hearing of the appeal and send a copy of the memorandum of appeal to the respondent either before or with such notice.**

(2)The issue of the notice referred to in sub-rule (1) shall not by itself be deemed to mean that the appeal has been admitted.

**20. Date and place of hearing of appeal, how fixed - The date and place of hearing of the appeal shall be fixed with reference to the current business of the Tribunal and the time necessary for the service of the notice of appeal, so as to allow the parties sufficient time to appear and be heard in support of or against the appeal.**



**21. Grant of time to answer in an appeal under section 253(1) - In an appeal under sub-section (1) of section 253, in fixing the date for the respondent to appear and answer to the appeal, a reasonable time shall be allowed for the necessary communication with the Commissioner through the proper channel and for the issue of instructions to an authorised representative to appear and answer on behalf of the respondent.**

**22. Cross-objections - A memorandum of cross-objections filed under sub-section (4) of section 253 shall be registered and numbered as an appeal and all the rules, so far as may be, shall apply to such appeal.**

**23. Hearing of the appeal - On the day fixed, or any other day to which the hearing may be adjourned, the appellant shall be heard in support of the appeal. The Tribunal shall, then, if necessary, hear the respondent against the appeal, and in such case the appellant shall be entitled to reply.**

**24. [ Hearing of appeal ex parte for default by the appellant [Substituted by the Income-tax (Appellate Tribunal) Amendment Rules, 1987 (w.e.f. 1st August, 1987)] - Where, on the day fixed for hearing or on any other date to which the hearing may be adjourned, the appellant does not appear in person or through an authorised representative when the appeal is called on for hearing, the Tribunal may dispose of the appeal on merits after hearing the respondent :**

Provided that where an appeal has been disposed of as provided above and the appellant appears afterwards and satisfies the Tribunal that there was sufficient cause for his non-appearance, when the appeal was called on for hearing, the Tribunal shall make an order setting aside the ex parte order and restoring the appeal.]

**25. [ Hearing of appeal ex parte for default by the respondent [Substituted by the Income-tax (Appellate Tribunal) Amendment Rules, 1987 (w.e.f. 1st August, 1987)] - Where, on the day fixed for hearing or any other day to which the hearing may be adjourned, the appellant appears and the respondent does not appear in person or through an authorised representative when the appeal is called on for hearing, the Tribunal may dispose of the appeal on merits after hearing the appellant :**

Provided that where an appeal has been disposed of as provided above and the appellant appears afterwards and satisfies the Tribunal that there was sufficient cause for his non-appearance when

the appeal was called on for hearing, the Tribunal shall make an order setting aside the ex parte order and restore the appeal.]

**26. Continuation of proceedings after the death or insolvency of a party to the appeal -** Where an assessee whether he be an appellant or the respondent to an appeal dies or is adjudicated insolvent or in the case of a company being wound up, the appeal shall not abate and may, if the assessee was the appellant, be continued by, and if he was the respondent be continued against, the executor, administrator or other legal representative of the assessee or by or against the assignee, receiver or liquidator, as the case may be:

**27. Respondent may support order on grounds decided against him -** The respondent, though he may not have appealed, may support the order appealed against on any of the grounds decided against him.

**28. Remand of the case by the Tribunal -** Where the Tribunal is of the opinion that the case should be remanded, it may remand it to the authority from whose order the appeal has been preferred or to the Income-tax Officer, with such directions as the Tribunal may think fit.

**29. [ Production of additional evidence before the Tribunal [Substituted by the Income-tax (Appellate Tribunal) Amendment Rules, 1973] -** The parties to the appeal shall not be entitled to produce additional evidence either oral or documentary before the Tribunal, but if the Tribunal requires any document to be produced or any witness to be examined or any affidavit to be filed to enable it to pass orders or for any other substantial cause, or , if the income-tax authorities have decided the case without giving sufficient opportunity to the assessee to adduce evidence either on points specified by them or not specified by them, the Tribunal, for reasons to be recorded, may allow such document to be produced or witness to be examined or affidavit to be filed or may allow such evidence to be adduced.]

**30. Mode of taking additional evidence -** Such document may be produced or such witness examined or such evidence adduced either before the Tribunal or before such income-tax authority as the Tribunal may direct.

**31. Additional evidence to be submitted to the Tribunal - If the document is directed to be produced or witness examined or evidence adduced before any income-tax authority, he shall comply with the direction of the Tribunal and after compliance send the document, the record of the deposition of the witness or the record of the evidence adduced, to the Tribunal.**

**32. Adjournment of appeal - The Tribunal may, on such terms as it thinks fit, and at any stage, adjourn the hearing of the appeal.**

**33. [ Proceedings before the Tribunal [Substituted by the Income-tax (Appellate Tribunal) Amendment Rules, 1982 (w.e.f. 20th February, 1982)] - Except in cases to which the provisions of section 54 of the Indian Income-tax Act, 1922, and/or section 137 of the Act are applicable and cases in respect of which the Central Government has issued a notification under sub-section (2) of section 138 of the Act, the proceedings before the Tribunal shall be open to the public. However, the Tribunal may, in its discretion, direct that proceedings before it in a particular case will not be open to the public.]**

**34. Order to be pronounced, signed and dated - (1) The order of the Bench shall be in writing and shall be signed and dated by the Members constituting it.**

[The Members constituting the Bench or, in the event of their absence by retirement or otherwise, the Vice-President, Senior Vice-President or the President may mark an order as fit for publication.]  
[Inserted by the Income-tax (Appellate Tribunal) Amendment Rules, 1973]Where a case is referred under sub-section (4) of section 255, the order of the Member or Members to whom it is referred shall be signed and dated by him or them, as the case may be.

**34A. Procedure for dealing with applications under section 254(2) - (1) An application under section 254(2) of the Act shall clearly and concisely state the mistake apparent from the record of which the rectification is sought.**

(2)Every application made under sub-rule (1) shall be in triplicate and the procedure for filing of appeals in these rules will apply mutatis mutandis to such applications.(3)The Bench which heard the matter giving rise to the application (unless the President, the Senior Vice-President, the Vice-President or the Senior Member present at the station otherwise directs) shall dispose it after giving both the parties to the application a reasonable opportunity of being heard :Provided it shall not be necessary to post miscellaneous applications for hearing if it prima facie appears to be a petition for review.(4)An order disposing of an application, under sub-rule (3), shall be in writing

giving reasons in support of its decision.

**35. Order to be communicated to parties - The Tribunal shall, after the order is signed, cause it to be communicated to the assessee and to the Commissioner.**

**35A. [ Procedure for filing and disposal of stay petition [Inserted by the Income-tax (Appellate Tribunal) Amendment Rules, 1970 (w.e.f. 12th February, 1970)] - (1)(a) Every application for stay of recovery of demand of tax, interest, penalty, fine, estate duty or any other sum shall be presented in triplicate by the applicant in person, or by his duly authorised agent, or sent by registered post to the Registrar or the Assistant Registrar, as the case may be, at the headquarters of a Bench or Benches having jurisdiction to hear the appeals in respect of which the stay application arises.**

(b) Separate applications shall be filed for stay of recovery of demands under different enactments. (2) Every application shall be neatly typed on one side of the paper and shall be in English and shall set forth concisely the following :-(i) short facts regarding the demand of the tax, interest, penalty, fine, estate duty or any other sum, recovery of which is sought to be stayed ;(ii) the result of the appeal filed before the Appellate Assistant Commissioner, if any; (iii) the exact amount of tax, interest, penalty, fine, estate duty or any other sum demanded, as the case may be, and the amount undisputed therefrom and the amount outstanding ;(iv) the date of filing the appeal before the Tribunal and its number, if known; (v) whether any application for stay was made to the revenue authorities concerned, and if so the result thereof (copies of correspondence, if any, with the revenue authorities to be attached); (vi) reasons in brief for seeking stay ;(vii) whether the applicant is prepared to offer security, and if so, in what form ;(viii) prayers to be mentioned clearly and concisely (stating exact amount sought to be stayed); (ix) the contents of the application shall be supported by an affidavit sworn by the applicant or his duly authorised agent ;(x) [Omitted] (3) An application which does not conform with the above requirement is liable to be summarily rejected.]

**36. [ What to accompany an application for reference under section 256(1) [Substituted by the Income-tax (Appellate Tribunal)(Second Amendment) Rules, 1983 (w.e.f. 1st July, 1983)] - An application for reference under sub-section (1) of section 256 shall be in triplicate and shall be accompanied by documents referred to in item No. 7 of Form No. 37 prescribed under rule 48 of the Income-tax Rules, 1962, which in the opinion of the applicant should form part of the case, and a translation in English of any such document, where necessary.]**

**37. Procedure in respect of application under section 256(1) - Rules 6, 7, 12, 19, 20, 21, 23, 26 and 34 shall apply mutatis mutandis to an application under sub-section (1) of section 256.**

**38. Who may be joined as a respondent in an application by the assessee - Where the application is by an assessee, the Commissioner to whom the Income-tax Officer is subordinate shall be made a respondent.**

**39. Who may be joined as a respondent in an application by the Commissioner - Where the application is by the Commissioner, the assessee shall be made a respondent.**

**40. Same Bench to hear the application - The Bench which heard the appeal giving rise to the application shall hear it unless the President, the Senior Vice-President or the Vice-President, as the case may be, directs otherwise.**

**41. Time for submission of reply by the respondent - On receipt of the notice of the date of hearing of the application, the respondent shall, at least 7 days before the date of hearing, submit a reply in writing to the application.**

**42. Contents of the reply - The reply to the application shall specifically admit or deny whether the question of law formulated by the applicant arises out of the order under sub-section (1) of section 254. If the question formulated by the applicant is defective, the reply shall state in what particular the question is defective and what is the exact question of law which arises out of the said order. The reply shall be accompanied by two copies thereof, a list of documents (the particulars of which shall be stated) which, in the opinion of the respondent, should form part of the case and a translation in English of any such document, where necessary.**

**43. Dismissal if no question of law arises - On the day fixed for the hearing of the application or any other day to which the hearing may have been adjourned, after hearing the parties, the Tribunal shall dismiss the application, if it is of the opinion that no question of law arises out of the order passed under sub-section (1) of section 254.**

**44. Statement of case to be prepared, if a question of law arises - Where the Tribunal is of the opinion that a question of law arises out of the order under sub-section (1) of section 254, it shall draw up a statement of the case.**

**45. [ What to accompany the statement of the case [Substituted by the Income-tax (Appellate Tribunal)(Second Amendment) Rules, 1983 (w.e.f. 1st July, 1983)] - The Tribunal shall append to the statement documents which, in its opinion, form part of the case and as supplied to it by the parties. Within such time after the statement of the case is drawn up, as the Tribunal may direct, the applicant, or the respondent, as the case may be, shall, in addition to the documents already filed in accordance with rule 36, file as many certified copies of the documents which form annexures to the case, as the Tribunal may direct, and in case the party responsible for filing defaults, the Tribunal may send the statement to the High Court without annexures.]**

**46. Order on application to be communicated to the parties. - The order on the application for reference shall be communicated to the assessee and the Commissioner.**

**47. [ Same Bench to deal with requisition from High Court under section 256(2) [Substituted by the Income-tax (Appellate Tribunal) Amendment Rules, 1987 (w.e.f. 1st August, 1987)] - Where a requisition is received from the High Court under sub-section (2) of section 256, or where the case is referred back under section 258, it shall be dealt with by the Bench referred to in rule 40 unless otherwise directed by the President or the Senior Vice-President or the Vice-President, as the case may be]**

**48. [ Copy of the judgment of the High Court to be sent to the Bench [Substituted by the Income-tax (Appellate Tribunal) Amendment Rules, 1987 (w.e.f. 1st August, 1987)] - When a copy of the judgment of the High Court is received by the Tribunal under sub-section (1) of section 260, it shall be sent to the Bench referred to in rule 40, or any other Bench as directed by the President, the Senior Vice-President or the Vice-President, for such orders as may be necessary.]**

**49. [ Scale of copying fees [Substituted by the Income-tax (Appellate Tribunal) Amendment Rules, 1992 (w.ef. 24th July, 1992)] - (1) Copying fees for supply of certified copies shall be charged as under :**

(1)For a full page or part thereof, Rs. 3 irrespective of whether the copy is typed or xeroxed.(2)Except in cases where copies are supplied free under the rules or instructions for the time being in force and in cases covered by sub-rule (3), the scale of fees to be charged for the supply of copies urgently shall be twice those prescribed by sub-rule (1) where the copies are typed and in such cases, fifty per cent of the fees so charged shall be paid to the official who types such copies.(3)Where a party applies for immediate delivery of a copy of evidence taken down by a stenographer, the fee charged shall be twice those prescribed by sub-rule (1), and in case a typed copy is supplied, fifty per cent of the fees so charged shall be paid to the official who types such copies.(4)If a publisher applies for a copy of an order of the Tribunal for the purpose of publication, the fee for such copy shall be Rs. 5 per page or part thereof.(5)Copying fees for supply of certified copies, whether typed or xeroxed, shall be recovered in advance in cash.]

**50. Fees for inspection of records - (1) Fees for inspecting records and registers of the Tribunal shall be charged as follows :-**

(a)For the first hour or part thereof.....[Rs. 2] [Substituted for Rs 1 by the Income-tax (Appellate Tribunal) Second Amendment Rules, 1983 (w.e.f. 1st July, 1983)](b)For every additional hour or part thereof [Rs. 1] [Substituted for 50P by the Income-tax (Appellate Tribunal) Second Amendment Rules, 1983 (w.e.f. 1st July, 1983)](2)Fees for inspection shall be recovered in advance in cash.(3)No fees shall be charged for inspecting records of a pending appeal or application by a party thereto.

**51. Repeal and saving - The Appellate Tribunal Rules, 1946, are hereby repealed except as to proceedings to which the Indian Income-tax Act, 1922, applies.**

**52. [ Application of Rules [Inserted by the Income-tax (Appellate Tribunal) Amendment, 1983 (w.e.f. 27th January, 1983)] - These rules shall apply mutatis mutandis to proceedings under all such Acts which provide for adjudication of disputes by the Income-tax Appellate Tribunal.]**