

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,  
SECTION 3,  
SUB-SECTION (ii)]

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE  
[CENTRAL BOARD OF DIRECT TAXES]

**Income-tax  
NOTIFICATION**

New Delhi, the 1<sup>st</sup> March, 2016

**S.O. 637 (E).**— In exercise of the powers conferred by sub-section (1) of section 249, read with section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:-

1. (1) These rules may be called the Income-tax (3<sup>rd</sup> Amendment) Rules, 2016.  
(2) They shall come into force on the date of their publication in the Official Gazette.
  
2. In the Income-tax Rules, 1962 (herein after referred to as the said rules), for rule 45, the following rule shall be substituted, namely:-  
**“45. Form of appeal to Commissioner (Appeals).**-(1) An appeal to the Commissioner (Appeals) shall be made in Form No. 35.  
(2) Form No. 35 shall be furnished in the following manner, namely:-
  - (a) in the case of a person who is required to furnish return of income electronically under sub-rule(3) of rule 12,-
    - (i) by furnishing the form electronically under digital signature, if the return of income is furnished under digital signature;
    - (ii) by furnishing the form electronically through electronic verification code in a case not covered under sub-clause (i);
  - (b) in a case where the assessee has the option to furnish the return of income in paper form, by furnishing the form electronically in accordance with clause (a) of sub-rule(2) or in paper form.
- (3) The form of appeal referred to in sub-rule (1), shall be verified by the person who is authorised to verify the return of income under section 140 of the Act, as applicable to the assessee.
- (4) Any document accompanying Form No. 35 shall be furnished in the manner in which the said form is furnished.
- (5) The Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems), as the case may be, shall-
  - (i) specify the procedure for electronic filing of Form No.35 and documents;
  - (ii) specify the data structure, standards and manner of generation of electronic verification code,

- referred to in sub-rule(2), for the purpose of verification of the person furnishing the said form; and
- (iii) be responsible for formulating and implementing appropriate security, archival and retrieval of policies in relation to the said form so furnished.”

3. In the said rules, in Appendix-II, for Form No.35, the following form shall be substituted, namely:-

**“FORM NO. 35**  
(See rule 45)  
Appeal to the Commissioner of Income-tax (Appeals)

Personal Information	First Name	Middle Name	Last Name or Name of Entity	PAN	
				TAN (if available)	
	Flat/ Door/ Block No.		Name of Premises/ Building/ Village	Road/ Street/ Post Office	
	Area/ Locality		Town/City/District	State (Select)	
Country (Select)	Pin Code	Phone No. with STD code/ Mobile No.	Email Address		
			Whether notices/ communication may be sent on email? Yes/ No		
Order against which Appeal is filed	1	Assessment year in connection with which the appeal is preferred/ Enter financial year in case appeal is filed against an order where assessment year is not relevant		Assessment Year	
				Financial Year	
	2	Details of the order appealed against			
		a	Section and sub-section of the Income-tax Act, 1961		
	b	Date of Order			
	c	Date of service of Order / Notice of Demand			
	3	Income-tax Authority passing the order appealed against			
Pending Appeal	4	Whether an appeal in relation to any other assessment year/ financial year is pending in the case of the appellant with any Commissioner (Appeals)			Yes/ No
	4.1	If reply to 4 is Yes, then give following details.-			
		a	Commissioner (Appeals), with whom the appeal is pending		
		b	Appeal No. and date of filing of appeal		
		c	Assessment year/ financial year in connection with which the appeal has been preferred		
		d	Income-tax Authority passing the order appealed against		
		e	Section and sub-section of the Income-tax Act, 1961, under which the order appealed against has been passed		
	f	Date of such Order			
Appeal Details	5	Section and sub-section of the Income-tax Act, 1961 under which the appeal is preferred			
	6	If appeal relates to any assessment			
		a	Amount of Income Assessed (in Rs.)		
		b	Total Addition to Income (in Rs.)		
		c	In case of Loss, total disallowance of Loss in assessment (in Rs.)		
		d	Amount of Addition/ Disallowance of Loss disputed in Appeal (in Rs.)		
		e	Amount of Disputed Demand (in Rs.) – Enter Nil in case of Loss		
	7	If appeal relates to penalty:			
	a	Amount of penalty as per Order (in Rs.)			
	b	Amount of penalty disputed in Appeal (in Rs.)			

Details of Taxes paid	8	Where a return has been filed by the appellant for the assessment year in connection with which the appeal is filed, whether tax due on income returned has been paid in full			Yes/No/ Not Applicable
	8.1	If reply to 8 is Yes, then enter details of return and taxes paid			
		a	Acknowledgement number		
		b	Date of filing		
		c	Total tax paid		
9	Where no return has been filed by the appellant for the assessment year, whether an amount equal to the amount of advance tax as per section 249(4)(b) of the Income-tax Act, 1961 has been paid				Yes/No/ Not Applicable
	9.1	If reply to 9 is Yes, then enter details			
		Tax Payments			
		BSR Code	Date of payment	Sl. No.	Amount
		Total			
10	If the appeal relates to any tax deductible under section 195 of the Income-tax Act, 1961 and borne by the deductor, details of tax deposited under section 195(1)				
		BSR Code	Date of payment	Sl. No.	Amount
Statement of facts, Grounds of Appeal and additional evidence	11	<b>Statement of Facts</b>			
		Facts of the case in brief (not exceeding 1000 words)			
		List of documentary evidence relied upon			
	12	Whether any documentary evidence other than the evidence produced during the course of proceedings before the Income-tax Authority has been filed in terms of rule 46A			Yes / No
	12.1	If reply to 12 is Yes, furnish the list of such documentary evidence			
	13	<b>Grounds of Appeal</b> (each ground not exceeding 100 words)			
		1.			
		2.			
		3.			
Appeal filing details	14	Whether there is delay in filing appeal			Yes/ No
	15	If reply to 13 is Yes, enter the grounds for condonation of delay (not exceeding 500 words)			
	16	Details of Appeal Fees Paid			
		BSR Code	Date of payment	Sl. No.	Amount
17	Address to which notices may be sent to the appellant				

**Form of verification**

I, \_\_\_\_\_ the appellant, do hereby declare that what is stated above is true to the best of my information and belief. It is also certified that no additional evidence other than the evidence stated in row 12.1 above has been filed.

Place

Signature

Date

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**[Notification No.11/2016, F.No.149/150/2015-TPL]**

(Ekta Jain)  
Deputy Secretary to the Government of India

**Note.-** The principal rules were published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii) vide notification number S.O. 969(E), dated the 26<sup>th</sup> March, 1962 and last amended vide notification number S.O.502(E), dated the 17.02.2016.