

INCOME TAX APPELLATE TRIBUNAL

Important Checklists for e-Filing

Particulars		Yes/ No/ NA
1	Mandatory Enclosures	
A	Appeals	
1	Memorandum of Appeal	
2	Certified copy of the order appealed against (CIT / CIT(A) / AO)	
3	Form 35, Grounds of Appeal & Statement of facts filed before the CIT(A)	
4	Relevant order(s) of Assessing Officer/Directions of DRP	
5	Penalty order	
6	Draft assessment order (wherever required)	
7	Order of Transfer Pricing Officer	
8	Tribunal Fee Challan (in case of an appeal by assessee)	
9	Authorisation of the CIT to file the appeal (in case of appeal by Revenue)	
B	Cross Objections	
1	Memorandum of Cross Objection	
2	Authorisation of the CIT to file the CO (in case of a C.O. by Revenue)	
C	Stay Applications	
1	Stay Application in prescribed format (Annexure -X)	
2	Sworn affidavit in support of Stay Application	
3	Demand Notice and relevant orders of lower authorities	
4	Tribunal Fee Challan (Rs. 500/-)	
D	Miscellaneous Applications	
1	Miscellaneous Application	
2	Relevant Tribunal Order appealed against which the M.A. is preferred	
3	Tribunal Fee Challan (in case of an Miscellaneous Application by assessee)	
4	Authorisation of the CIT to file the MA (in case of a Miscellaneous Application by Revenue)	

2	Optional Enclosures		
	1	Covering Letter	
	2	Vakalatnama / Power of Attorney (in case of an appeal by assessee)	
	3	Application for condonation of delay, wherever required.	
	4	Affidavit in support of application for condonation of delay	
3	All the documents which require the signature of the parties are physically signed, scanned and filed / uploaded.		
4	All prayers, petitions, Grounds, affidavits, etc. are typewritten on one side of A4 size paper with double spacing, justified horizontal alignment in font Arial font and font size 12.		
5	All documents / enclosures are fully and properly scanned in A4 size Black & White 150 – 200 DPI resolution; and no pages are missing.		
6	Paper Books, if any, are properly paginated and indexed.		
7	Tribunal Fee is paid under ‘300-Self Assessment’ – ‘Others Category’.		
8	Legal Representative of the assessee is brought on record, wherever applicable.		
9	All the affidavits are properly attested and identified.		
10	Vakalatnama / Power of Attorney is properly executed by the party and accepted by the counsel.		
11	Details of identical matters in the case of the assessee disposed off by/or pending before the Tribunal, if any.		
12	Postal address with PIN code, mobile number and e-mail address are mentioned correctly. Mobile number and e-mail address are valid and in active use.		
13	Grounds raised in the appeal, but not raised before the CIT(A), if any. Also furnish an application justifying admission of such Ground(s) by ITAT.		