

Government of India
Ministry of Law & Justice
INCOME TAX APPELLATE TRIBUNAL
3rd & 4th Floor, Pratishtha Bhawan,
101, MK Marg, Mumbai – 400020

PRACTICE NOTE FOR e-Filing IN THE ITAT

The Appeals, Memorandum of Cross Objections, Stay Applications and Miscellaneous Applications, which, in terms of Income Tax (Appellate Tribunal) Rules, 1963, are hitherto being presented before the Benches of Income Tax Appellate Tribunal (ITAT) in physical mode (Paper form) only, henceforth may also be presented in electronic format using the newly developed e-Filing Portal of the ITAT (<https://itat.gov.in/efiling/register>).

2. The facility of e-Filing is not mandatory but optional and will not substitute the existing practice of presenting Appeals, Cross Objections, Stay Applications and Miscellaneous Applications in paper form.

3. Permanent Account Number (or TAN as the case may be) of the Assessee, Mobile Number and Email ID are the key identifiers in the e-Filing Portal. Therefore, having PAN/TAN, valid Mobile Number and Email IDs are pre-requisites for using the said E-Filing Portal. It may be ensured by all the users that the mobile number and e-mail address provided are valid and in active use.

4. Any person who is entitled to file an appeal before the Income Tax Appellate Tribunal under section 253 of Income Tax Act, 1961 or any other enactment, may file the same electronically through the said e-Filing Portal.

5. It is hereby clarified that till it is notified otherwise by Hon'ble President, ITAT, the presentation of Appeals, Cross Objections, Stay Applications and Miscellaneous Applications in physical / paper form in terms of Income Tax (Appellate Tribunal) Rules, 1963 and other respective enactments continue to remain mandatory even after e-Filing. Therefore, the date of presentation of Appeals, etc., physically in terms of Rule 6 & 7 of the Income Tax (Appellate Tribunal) Rules, 1963 or the respective enactments shall continue to be reckoned as the date of presentation for all intents and purposes. After e-Filing of an Appeal, Cross Objection, Stay Application or Miscellaneous Application, the acknowledgement of e-Filing and Memorandum of Appeal or Memorandum of Cross Objection or Stay Application or Miscellaneous Application, as the case may be, along with all the prescribed enclosures shall be presented before the Tribunal in the manner and time prescribed in the said rules or other enactments, as the case may be.

6. All the documents which require the signature of the parties shall be physically signed before scanning and uploading in the e-Filing Portal. All prayers, petitions, Grounds, affidavits, etc. which are to be filed electronically shall be typed in Arial font, font size 12 on one side of A4 size paper with double spacing, justified horizontally.

7. Standard Operating Procedures and FAQs are being issued separately and the same can be accessed in the e-Filing Portal 'Guidelines and FAQs' Page (<https://itat.gov.in/page/content/efiling-guidelines>).

By Order

(V.K. SINGHAL)
DEPUTY REGISTRAR