

## **INCOME TAX APPELLATE TRIBUNAL**

### **e-Filing Portal – Frequently Asked Questions (FAQs)**

**Q 1: What is e-Filing?**

Ans: The process of electronically filing appeals and applications under Income Tax and other Direct Tax Acts through the internet is known as e-Filing.

**Q 2: Who can e-File?**

Ans: An Assessee or Assessing Officer or any other person, who is entitled to file an appeal, cross objection or application before the Tribunal u/s. 253 of Income Tax Act, 1961 or relevant sections of other Direct Tax Acts, may file the same through e-Filing Portal.

**Q 3: Is e-Filing a substitute for normal filing?**

Ans: No. e-Filing is an enabling system. As of now, submission of physical appeal is mandatory even after e-Filing. After e-Filing of an appeal, physical documents along with all enclosures shall be submitted before the respective Bench within the time limit prescribed under relevant Act.

**Q 4: What are the pre-requisites for e-Filing?**

Ans: Permanent Account Number (PAN) / Tax Deduction Account Number (TAN), E-Mail ID and Mobile Number of the Appellant are the prerequisites for e-Filing.

**Q 5: What type of cases can I file using e-Filing Portal?**

Ans. Appeals, Cross Objections, Stay Applications or Miscellaneous Applications can be filed.

**Q 6: Can the appellant pay the Tribunal Fee through the e-Filing Portal?**

Ans. No, there is no option for online payment in e-filing. Appellant is required to enter the details of appeal fee paid in the e-Filing Portal.

**Q 7: What will be the date of filing of appeal if I prefer to e-file an appeal?**

Ans: The date, on which you will present the physical appeal along with all enclosures before the concerned Bench, will be treated as date of filing of the appeal and limitation shall be considered from such date.

**Q 8: It is more than 60 days after I have received the order of the CIT(A). I want to file an appeal against the order. But I am already delayed. Can I use e-Filing Portal to file such appeal?**

Ans: Yes. Even if you have delayed in filing an appeal before the Tribunal, you can still use e-Filing Portal to file such appeal. However, the date, on which you will file the physical appeal along with all enclosures before the concerned Bench, will be treated as date of filing of the appeal and limitation shall be considered from such date.

**Q 9: What is Appeal Sub Type?**

Ans: Appeal Sub Type defines the category of appeal based on the section under which the appealed order was passed; and the section under which the original / base order of the assessing officer, as the case may be, was passed. Selection of proper Appeal Sub Type is necessary for identifying the documents to be uploaded and the fee payable.

**Q 10: What to do if my appeal sub-type is not available in the list of Appeal Sub Types?**

Ans: Please write to [itcell.ho@itat.nic.in](mailto:itcell.ho@itat.nic.in) along with relevant documents so that the Appeal Sub Type can be added to the list as soon as possible.

**Q 11: What is Assessee Location? How is it different from City?**

Ans: Location of the assessee and department is the city / town / village in which they are located, which can be same as City in the address. However, when address of communication is different from the assessee's own address, then Location differs from City.

**Q 12: What is the limit (no. of words) for typing in Grounds of Appeal column?**

Ans: Maximum limit for each Ground of Appeal is 1000 characters. In case, your Grounds of appeal cannot be given in the specified limit, you may simply write 'Separately Enclosed' in the Column of Ground of appeal and upload the manually prepared Grounds of Appeal as an enclosure.

**Q 13: Is my Memorandum of Appeal automatically generated or should I prepare manually?**

Ans: Memorandum of Appeal is automatically prepared in the case of Appeal and Cross Objection. Proforma for filing Stay Application is also automatically generated using the input data. However, Miscellaneous application, being descriptive in nature, shall be manually prepared and uploaded as enclosure. Form 36, 36A and Annexure-X are automatically generated. Other memoranda of appeal are to be prepared manually.

**Q 14: What are the documents needed to be uploaded at the time of Filing?**

Ans: Different documents are to be uploaded for different type of appeals. An exhaustive list of documents to be uploaded can be seen [here](#). All documents required to be filed along with an appeal should be scanned in Black & White PDF format in 150 DPI Resolution. Also ensure that the filenames of the document contain only 'a-z', 'A-Z', '0-9', '\_', '.' characters. File name with any other characters is not allowed. The Maximum file size allowed for an enclosure is 10 Mb.

**Q 15: What to do if my appeal enclosure is more than 10 Mb in size?**

Ans: It is possible that an enclosure is more than 10 Mb in size. In that case, after e-filing followed by physical submission of the appeal before the concerned Bench, the appellant shall send the scanned copy to the email address of the respective Bench along with complete details of the appeal and enclosure.

**Q 16: I started e-Filing an appeal and at the time of uploading the documents my internet gets disconnected. Do I have to re-enter all the appeal form data when I come back to the Portal?**

Ans: In case you were filing an appeal (and not a CO, SA or MA) and the same is without enclosures, e-Filing Portal will verify your identity particulars and let you complete the pending e-Filing. However, this is not possible in the case of a CO, SA or MA.

**Q 17: I have e-Filed an appeal. In how many days do I have to submit the physical document before the respective Bench?**

Ans: You have to submit the physical appeal along with all enclosures within the time limit prescribed under the relevant Act from the date of receipt of the order appealed against. Failing this, the appeal will be treated as time-barred.

**Q 18: I have e-Filed an appeal, but not yet presented before the Tribunal. I found that some of the information I have given is wrong. What should I do?**

Ans: You can ignore the already e-Filed appeal and proceed to file a fresh appeal. However, please ensure to submit the correctly e-Filed appeal before the Tribunal.

**Q 19: I have e-Filed an appeal. However, I failed to upload some mandatory documents. What should I do?**

Ans: You can upload the missing mandatory and optional documents using e-Filing Dashboard after physical submission of the e-Filed appeal before the respective Bench of the Tribunal. However, an enclosure already uploaded cannot be changed using the Dashboard.

**Q 20: I have e-Filed an appeal. Can I know the status of my e-Filing?**

Ans: Yes, click on 'Know Your e-Filing status' menu and input the PAN Number, e-Mail ID and Acknowledgement Number, and submit. System will verify the input details and show the e-Filing status.

**Q 21: What to do if I forget my e-Filing Username?**

Ans: Please follow the link on the login page. Provide the details asked for and submit your request. A SMS mentioning your Username will be sent to your mobile number.

**Q 22. I am filing an early hearing petition and the appeal was never posted earlier. What should be the Date of Hearing?**

Ans: If your appeal has not been fixed before the Bench yet and you wish to file an early hearing petition, you can leave the Date of Hearing column blank.

**Q 23: My appeal was posted for hearing numerous times. What should be the Date of Hearing?**

Ans: You have to give the date of next hearing of appeal. If no next date of hearing is available, last date of hearing may be mentioned.

**Q 24: In case of any problem in e-Filing, whom should I contact?**

Ans: In case of any problem in e-Filing, we are happy to help you. If you face any issue in e-Filing an appeal, uploading an enclosure or any other e-Filing related issue, you may please e-mail to [itcell.ho@itat.nic.in](mailto:itcell.ho@itat.nic.in).

For any queries regarding an already e-Filed appeal or application, you may please write on e-mail to the respective Bench of ITAT. List of e-Mail IDs of Benches are as under:

Agra	agra.bench@itat.nic.in	Jaipur	jaipur.bench@itat.nic.in
Ahmedabad	ahmedabad.bench@itat.nic.in	Jodhpur	jodhpur.bench@itat.nic.in
Allahabad	allahabad.bench@itat.nic.in	Kolkata	kolkata.bench@itat.nic.in
Amritsar	amritsar.bench@itat.nic.in	Lucknow	lucknow.bench@itat.nic.in
Bangalore	bangalore.bench@itat.nic.in	Mumbai	mumbai.bench@itat.nic.in
Chandigarh	chandi.bench@itat.nic.in	Nagpur	nagpur.bench@itat.nic.in
Chennai	chennai.bench@itat.nic.in	Panaji	panaji.bench@itat.nic.in
Cochin	cochin.bench@itat.nic.in	Patna	patna.bench@itat.nic.in
Cuttack	cuttack.bench@itat.nic.in	Pune	pune.bench@itat.nic.in
Dehradun	dehradun.bench@itat.nic.in	Raipur	raipur.bench@itat.nic.in
Delhi	delhi.bench@itat.nic.in	Rajkot	rajkot.bench@itat.nic.in
Guwahati	guwahati.bench@itat.nic.in	Ranchi	ranchi.bench@itat.nic.in
Hyderabad	hyderabad.bench@itat.nic.in	Surat	surat.bench@itat.nic.in
Indore	indore.bench@itat.nic.in	Varanasi	varanasi.bench@itat.nic.in
Jabalpur	jabalpur.bench@itat.nic.in	Visakhapatnam	vizag.bench@itat.nic.in