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PART-II, SECTION 3, SUB-SECTION (ii)

Government of India
Ministry of Finance
Department of Revenue
(Central Board of Direct Taxes)

New Delhi, the ^{22nd} October, 1998

NOTIFICATION
INCOME-TAX

S.O. (E).-- In exercise of the powers conferred by section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following rules further to amend the Income-tax Rules, 1962, namely,-

1. (1) These rules may be called the Income-tax (^{Amendment} ~~20th~~ Rules, 1998;
(2) They shall come into force on the date of their publication in the Official Gazette.
2. In the Income-tax Rules, 1962, in rule 45,-
 - (a) in the heading, the words and brackets "Deputy Commissioner (Appeals) and" shall be omitted;
 - (b) in sub-rule (1), the words and brackets "the Deputy Commissioner (Appeals) or as the case may be," shall be omitted.
3. In Appendix II to the Income-tax Rules, 1962,-
 - (a) in Form No.35,-
 - i) in the opening portion,-
 - (A) the words and brackets "Deputy Commissioner (Appeals) of Income-tax and" shall be omitted.

b) in Form No. 36,-

(i) for item 6 and entries relating thereto, the following item and entries shall be substituted, namely,-

"6. The Deputy Commissioner (Appeals) in respect of orders passed before the 1st day of October, 1998/ Commissioner (Appeals) passing the order under section 154/250/271/ 271A/272A.";

(ii) for item 7 and ^{for} entries relating thereto, the following item and the entries shall be substituted, namely,-

"The Deputy Commissioner or the Deputy Director in respect of orders passed before the 1st day of October, 1998 or the Joint Commissioner or the Joint Director passing the order under section 154/272A/274(2).";

(iii) under the Notes occurring at the end, for note 2, the following shall be substituted, namely,-

"2. The memorandum of appeal by an assessee under section 253(1) of the Income-tax must be accompanied by a fee specified below:-

(a) where the total income of the assessee as computed by the Assessing Officer, in the case to which the appeal relates, is one hundred thousand rupees or less, five hundred rupees;

(B) the words and the brackets "Deputy Commissioner (Appeals)" shall be omitted.

(ii) the words and the brackets "Deputy Commissioner (Appeals) or" at both the places where they occur, shall be omitted.

(iii) under the Notes, occurring at the end, after note 7, the following notes shall be inserted, namely,-

"8. The memorandum of appeal shall be accompanied by a fee of ,-

(a) where the total income of the assessee as computed by the Assessing Officer in the case to which the appeal relates is one hundred thousand rupees or less, two hundred fifty rupees;

(b) where the total income of the assessee, computed as aforesaid to which the appeal relates is more than one hundred thousand rupees but not more than two hundred thousand rupees, five hundred rupees;

(c) where the total income of the assessee, computed as aforesaid, in the case to which the appeal relates is more than two hundred thousand rupees, one thousand rupees.

9. The fee should be credited in a branch of the authorised bank or a branch of the State Bank of India or a branch of the Reserve Bank of India after obtaining a challan from the Assessing Officer and a copy of challan sent to ^{the} Commissioner of Income-tax (Appeals).";

(b) where the total income of the assessee, computed as aforesaid, in the case to which the appeal relates is more than one hundred thousand rupees but not more than two hundred thousand rupees, one thousand five hundred rupees;

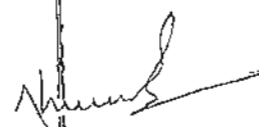
(c) where the total income of the assessee, computed as aforesaid, in the case to which the appeal relates is more than two hundred thousand rupees, one per cent. of the assessed income, subject to a maximum of ten thousand rupees;

(d) no fee shall be payable in the case of a memorandum of cross-objections;

(e) an application for stay of demand shall be accompanied by a fee of five hundred rupees.

It is suggested that the fee should be credited in a branch of the authorised bank or a branch of the State Bank of India or a branch of the Reserve Bank of India after obtaining a challan and the triplicate challan sent to the Appellate Tribunal with a memorandum of appeal. The Appellate Tribunal will not accept cheques, drafts, hundies or other negotiable instruments.”.

F. No. 142/53/98-TPL
Notification No. 107/30


(D. Karunakara Rao)
Under Secretary to the Government of India