

## **CBDT e-Appeals Scheme, 2023;**

**(i) CBDT specifies scope of recently notified e-Appeals Scheme, 2023, vide Office Order dated 16.06.2023, specifies the scope of e-Appeals Scheme, 2023; The scope excludes the appeals arising from:**

assessment or penalty orders with over Rs. 10 Lakh of disputed demand,

faceless assessments or faceless penalty,

post-search assessments,

international tax cases, etc.; Apart from the exclusions, the Scheme covers all the appeals covered under Section 246 and/ or clauses (a), (b), (c), (ha), (hb) or (q) of Section 246A(1)

**(ii) e-Appeals Scheme, 2023 shall not apply to the following appeals:**

1. Appeals against assessment orders passed before 13.08.2020 under Section 143(3)/144, having disputed demand for more than Rs. 10 Lakh.

2. Appeals related to:

assessment orders passed with respect to cases pertaining to jurisdiction of Commissioner of Income-tax (Central).

assessments completed in pursuance of search under section 132 or requisition under section 132A.

assessments completed in pursuance of survey.

assessments where addition/variation in income is made on the basis of seized/ impounded material.

3. Appeals in cases pertaining to the jurisdiction of the Commissioner of Income-tax (International Taxation).

4. Appeals against the penalty orders passed before 12.01.2021 with respect to cases referred to in category para 1 above, with disputed demand of more than Rs. 10 Lakh.

5. Appeals against the penalty orders passed in categories of cases mentioned in para 2.

6. Appeals against assessment orders passed on or after 12.09.2019 under the eAssessment Scheme, 2019 or the Faceless Assessment Scheme, 2019 or under Section 144B.

7. Appeal against penalty orders passed on or after 12.01.2021 under the Faceless Penalty Scheme, 2021.

**(iii) Meaning of Disputed Demand:**

The difference between the tax on the total income assessed and the tax on the returned income, if filed;

Tax on the total income assessed where no return has been filed;

For a penalty order, the amount of penalty imposed under Chapter XXI; and

Demand raised vide Section 156 notice of intimation issued under Section 143(1) or under Section 200A(1) or Section 206CB(1), in any other case.

Inclusive of applicable interest, surcharge and cess.

**(iv) CBDT letter F. No. 370149/97/2023-TPL, dated 16.06.2023: Subject\* :**

**\*Order under sub-section (6) of section 246 of the Income-tax Act, 1961 for specifying the scope of the e-Appeals Scheme under the Act – regarding In pursuance of sub-section (6) of section 246 of the Income-tax Act, 1961 (hereinafter referred to as "the Act"), read with sub-section**

**(v) (1) of section 246 of the Act, the Central Board of Direct Taxes (CBDT) hereby specifies that all the appeals under section 246 and/ or under clause**

**(a), clause (b), clause (c), clause (ha), clause (hb), clause (q) of sub-section (1) of section 246A of the Act shall be completed under the e-Appeals Scheme, 2023 notified under sub-section (5) of section 246 of the Act, except the following:-**

1. Appeals against assessment orders passed before 13.08.2020 under sub-section (3) of section 143 or section 144 of the Act, having disputed demand for more than Rs. 10 lakh.

2. Appeals related to:

assessment orders passed with respect to cases pertaining to jurisdiction of Commissioner of Income-tax (Central).

assessments completed in pursuance of search under section 132 or requisition under section 132A of the Act.

assessments completed in pursuance of any action under section 133A of the Act.

assessments where addition/variation in income is made on the basis of seized/ impounded material.

3. Appeals in cases pertaining to the jurisdiction of the Commissioner of Income-tax (International Taxation).

4. Appeals against the penalty orders passed before 12.01.2021 with respect to cases referred to in category (i), having disputed demand of more than Rs. 10 lakhs.

5. Appeals against tile penalty orders passed in categories of cases mentioned in point 1 to 4 of (ii) of (iii) above.

6. Appeals against assessment orders passed on or after 12.09.2019 under the Assessment Scheme, 2019 or the Faceless Assessment Scheme, 2019 or under section 144 B of the Act.

7. Appeal against penalty orders passed on or after 12.01.2021 under the Faceless Penalty Scheme, 2021.

**(vi) For the purpose of this order, “disputed demand” means-**

the difference between the tax on the total income assessed and the tax on the returned income, if filed;

tax on the total income assessed where no return has been filed;

for a penalty order, the amount of penalty imposed under Chapter XXI of the Act; and

demand raised vide notice under section 156 or intimation issued under subsection (1) of section 143 or under sub-section (1) of section 200A or under subsection (1) of section 206CB, in any other case; and shall include applicable interest, surcharge and cess.