

# Got hit with a big tax demand?

## Assessment didn't go your way?

Fix your appeal — the right way or end up paying 💸

In today's faceless regime,

👉 Quality of appeal is the only way you can win.

👉 Start with strategy, not drafting

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# ⚖️ Step 0: Think Before You File — Evaluate the Risk

Don't jump blindly 🤪

An appeal is powerful – but **double-edge sword**

👉 CIT(A) has wide powers to:

- Go beyond your grounds
- Pick up missed issues
- Enhance income

💡 Also consider:

- ✓ Penalty angle → Make issue debatable
- ✓ Possibility of future settlement schemes

📄 You may unsettle issues never questioned

✅ 🔄 Also: 👉 Revision u/s 264 — alternate route

## Bange on once decided

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## Step 1: Limitation



👉 File within 30 days from service of order



✓ Delay condonable on reasonable cause



⚠️ It's discretionary, not a right

**TAX FILING DEADLINE**

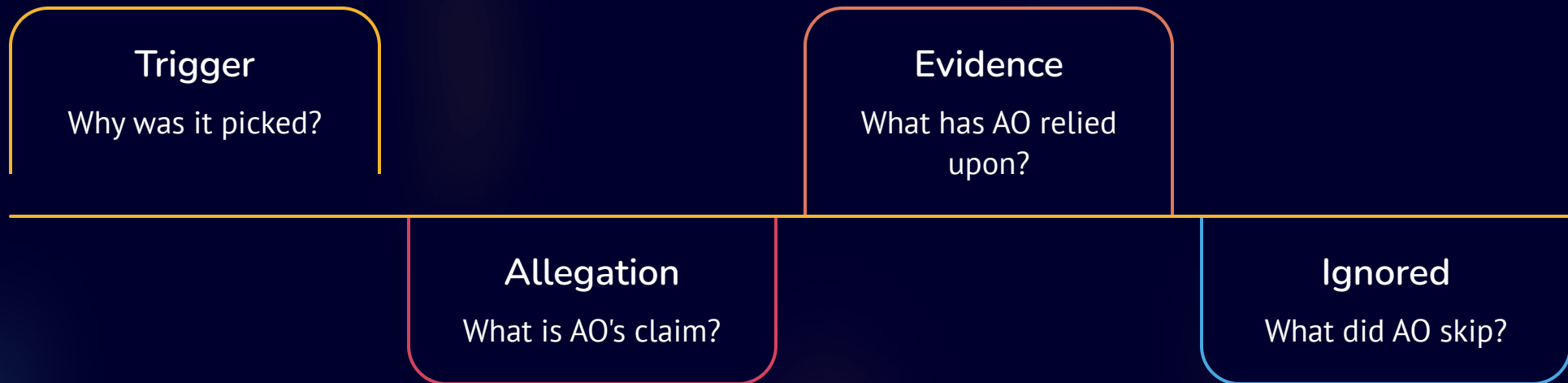
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## Step 2: Dissect the Assessment Order

Break each addition into:



  **Critical errors (litigation gold):**

-  Time barred notices
-  Submissions ignored
-  No VC
-  Wrong approvals

  **Mark: Fact / Allegation / Assumption / Conclusion & prepare rebuttal**

 **Every addition has a trigger. If you don't identify it, you can't dismantle it.**

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## Step 3: Facts vs Law

✓ New Legal Grounds

→ can be raised

✗ New Facts

→ Not casually

Only if: **Critical & provable**

Otherwise → afterthought →  
**weakens credibility**

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## Step 4: Drafting Discipline

### Statement of Facts

- Pointwise
- Chronological
- Relevant

### Grounds of appeal

- Pointwise,
- Concise,
- Non-argumentative



### Case Laws

- Use Actual case laws only
- Directly Relevant
- Ensure not overturned



### Golden Insight:

You win:

- 👉 70% in Statement of Facts (SOF)
- 👉 30% in Grounds of Appeal (GOA)
- 👉 Flip if facts are weak 🤜



## Step 5: What to File

**Form 35**

(Up to AY 2026-27 → **Form 35 continues**)

Assessment order


Demand notice + computation

Statement Of Facts

Grounds of Appeal

Evidences filed before AO

New Evidences?

 **Rule 46A:**  Additional evidence only with justification

  No need for bulky submissions at filing

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## 💰 Step 6: Fees & Payment

### Fees :

Rs. 250 / Rs. 500 / Rs. 1,000  
(based on Assessed Income)

### ! Myth Busted

No 20% pre-deposit to file appeal ✗

However: AO may initiate recovery

Pay 20% (10% post 1/4/26) → Stay on bal

⚠️ Only till CIT(A)

### ✓ Appeal Condition:

- 👉 Tax on returned income must be paid
- 👉 If ROI not filed, amount equal to Advance tax payable need to be paid

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**~~20% PRE-D~~**

## Step 7: Penalty proceedings

### Don't Miss Penalty SCN

-  Reply to penalty Show Cause Notice (SCN)
-  Seek abeyance till appeal disposal

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## Practical Strategy

If case is weak / part addition likely

- 👉 Pay tax under protest & **litigate**
- 👉 Save interest ticking each month

If case is strong on facts or law

- 👉 Request for early hearing
- 👉 You never know when the law changes retrospectively

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## ⚡ Final Thought

Appeal is to expose what went wrong & build a strong defence around it

With faceless appeals:

👉 If it's not written well, it's sure to fail

👉 Though DIY is a good habit, 🧠 surgery needs a surgeon

👉 Don't risk a bleeding case...  
***Consult subject experts***

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