

CA Sonakshi Jhunjhunwala & CA Sunil Jhunjhunwala

CBDT notifies scope of e-Appeal scheme 2023; outlines its exclusions: Order F. No. 370149/97/2023-TPL, dated 16th June, 2023 Section 246 of the Income Tax Act, 1961 has been amended by the Finance Act, 2023, to include Joint Commissioner (Appeals). Recently, the Central Board of Direct Taxes (CBDT) issued various notifications for the implementation of appeals before the Joint Commissioner (Appeals). To further ease the manner of filing an application to the Joint Commissioner (Appeals), CBDT has notified the e-Appeal scheme 2023. It specifies that all the appeals under section 246 or under clause (a), clause (b), clause (c), clause (ha), clause (hb), and clause (q) of 246A(1) shall be completed under the e-Appeals Scheme, 2023. The order outlines various ex.....