

## CHAPTER-IX

### APPEAL AND REVISION

**46. Appeals to the Appellate Authority.—** (1) An appeal under section 79 against any final order passed by any officer may be filed before the Appellate Authority:

Provided that Commissioner may subject to provisions of sub-section (7) of section 3, either of his own motion or an application made in this behalf for reasons to be recorded in writing transfer any appeal filed or pending before the Appellate Authority to any other Appellate Authority.

- (2) A Memorandum of Appeal shall be presented in duplicate in Form-68.
- (3) A Memorandum of Appeal shall be accompanied by a certified copy of the order appealed against and the fee, as required.
- (4) A Memorandum of Appeal shall be verified and signed by the appellant or his agent, authorised in his behalf to the effect that the facts set-out in the memorandum are true to the best of his knowledge and belief.
- (5) The Memorandum of Appeal may be sent by Registered post or by hand on which the Appellate Authority shall grant a receipt.
- (6) The Appellate Authority shall not entertain any appeal unless the provisions of section 79 are complied with.
- (7) The date fixed for hearing under section 79 shall be communicated to the appellant and the authority, passing the final order by Registered post.
- (8) The Appellate Authority shall communicate the order passed to the Appellant and the Prescribed Authority pass the final order.

**47. Appeal to the Appellate Tribunal.—** (1) An appeal under section 80 may be filed before the Tribunal, constituted under section 4 in Form-69:-

- (2) Every appeal to the Tribunal shall contain the following-
  - (a) a statement of the facts of the case;
  - (b) a reference of the order or orders to which the petition relate;
  - (c) the date of communication of the order appealed against;
  - (d) the grounds of appeal and the relief sought for.
- (3) An appeal to the Tribunal shall be filed in quadruplicate and shall be accompanied by the certified copy or copies of the order appealed against and the receipted copy of the bank challan in support of payment of tax or penalty and fee as required.
- (4) The appeal shall be verified and signed in the manner laid down in sub-section (6) of section 29.
- (5) A memorandum of cross objection shall be filed before the Tribunal in Form-70.
- (6) The Tribunal shall fix up a date of hearing and communicate to the parties under Registered Post.
- (7) The Tribunal shall communicate the order to the parties in this behalf under registered post.

(8) Cost against any authority awarded by the Appellate Tribunal under sub-section (19) of section 4 shall be paid by the Commissioner after obtaining sanction from the Government.

**47A.** (1) A revision petition under section 82 may be filed in triplicate before the Commissioner in Form 78.

(2) The revision shall contain the following particulars namely:-

- (a) a statement of the facts of the case;
- (b) a reference of the order or orders passed on which the revision petition is filed;
- (c) the date of communication of the order;
- (d) the grounds of revision petition and the relief sought for;
- (e) a revision petition shall be accompanied by a certified copy of order or orders to which it related and the fee as required.

(3) A revision petition shall be verified and signed in the manner prescribed in rule 13.

(4) The service of notice for hearing and the communication of the order shall be in accordance with rule 60.

(5) The Commissioner may reject a revision petition summarily, if the requirements are not complied with.

**Amendment:** The new rule 47A has been inserted vide Notification No. FTX.29/2003/12 Dtd. 8<sup>th</sup> August, 2005 published by Assam Gazette Extra ordinary No. 276, Dtd. 9<sup>th</sup> August, 2005.

**48. Appeal to the Board of Revenue.—** Pending constitution of the Tribunal, the Assam Board of Revenue shall act as Tribunal as per sub-section (2) of section 4 and an appeal to the Assam Board of Revenue shall be presented in the manner as laid down in the Assam Board of Revenue Regulation, 1863.