

**FORM OF APPEAL TO COMMISSIONER OF  
INCOME-TAX (APPEALS)**

**FORM NO. 35**

[See Rule 45]

Appeal to the Commissioner  
of Income-tax (Appeals)

Designation of the Commissioner (Appeals), Range I, New Delhi

No. \_\_\_\_\_ of \_\_\_\_\_ 20 \_\_\_\_\_ - 20

1. Name and Address of the Appellant
2. Permanent Account Number
3. Assessment year in connection with which the appeal is preferred.
4. Income-tax Officer/Valuation Officer passing the order appealed against.
5. Section and sub-section of the Income-tax Act, 1961, under which the Income-tax Officer/Valuation Officer passed the order appealed against and the date of such order.
6. Where the appeal relates to any tax deducted under section 195(1), the date of payment of the tax.
7. Where the appeal relates to any assessment or penalty, the date of service of the relevant notice of demand.
8. In any other case, the date of service of the intimation of the order appealed against.  
Where the appeal relates to an assessment under section 144 and an application has been made under section 146.
  - (a) the date of application.
  - (b) where an order has been passed on the application the date of service of such order on the appellant.
9. Section and clause of the Income-tax Act, 1961, under which the appeal is preferred.  
Where a return has been filed by the appellant for the assessment year in connection with which the appeal is preferred, whether tax due on the income returned has been paid in full. (If the answer is in the affirmative, give details of date of payment and amount paid).  
Where no return has been filed by the appellant for the assessment year in connection with which the appeal is preferred, whether an amount equal to the amount of advance tax payable by him during the financial year immediately preceding such assessment year has been paid. (If the answer is in the affirmative, give details of date of payment and amount paid).
10. Relief claimed in appeal.
11. Where an appeal in relation to any other assessment year is pending in the case of the

appellant with any Appellate Assistant Commissioner or Commissioner (Appeals), give the details as to the—

- (a) Appellate Assistant Commissioner or Commissioner (Appeals), with whom the appeal is pending ;
- (b) Assessment year in connection with which the appeal has been preferred ;
- (c) Income-tax Officer passing the order appealed against ;
- (d) Section and sub-section of the Act, under which the Income-tax Officer passed the order appealed against and the date of such order.

12. Address to which notices may be sent to the appellant.

Signed  
(Applicant)

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### Statement of Facts

### Ground of Appeal

Please see attached sheet

Signed  
(Appellant)

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### FORM OF VERIFICATION

I, \_\_\_\_\_, the appellant, do hereby declare that what is stated above is true to the best of my information and belief.

Place : \_\_\_\_\_ Signatur  
e

Date : \_\_\_\_\_ Status :

Notes :— (1) The form of appeal, grounds of appeal and the form of verification appended thereto shall be signed by a person in accordance with the provisions of rule 45(2).

(2) The memorandum of appeal, statement of facts and the grounds of appeal must be in duplicate and should be accompanied by a copy of the order appealed against and the notice of demand in original, if any.

(3) Delete the inappropriate words.

(4) †These particulars will be filled in in the office of the Appellate Assistant Commissioner/ Commissioner (Appeals).

(5) Not to be filled in if the appeal relates to tax deducted under section 195(1).

(6) If the space provided herein is insufficient, separate enclosures may be used for the purpose.

(7) If appeals are pending in relation to more than one assessment year, separate particulars in respect of each assessment year may be given.

**Grounds of appeal**

The appellant craves leave to add to or amend the aforesaid grounds before disposal of the appeal.

Appellant

Name and address of :  
appellant

Assessment year :

Status :

**Written submissions before the Commissioner (Appeals) Range I, New Delhi**

The point in dispute relates to a sum of Rs. \_\_\_\_\_ added by the ITO as income from other sources.

**Brief facts**

**Grounds of appeal**