FORM NO. 35

[See rule 45]

Appeal to the Commissioner of Income-tax (Appeals)

Designation of the Commissioner (Appeals)

No. _____of

Name and address of the appellant

Permanent Account Number

Assessment year in connection with which the appeal is preferred

Assessing Officer/Valuation Officer passing the order appealed against

Section and sub-section of the Income-tax Act, 1961, under which the Assessing Officer/Valuation Officer passed the order appealed against and the date of such order

Where the appeal relates to any tax deducted under section 195(1), the date of payment of the tax

Where the appeal relates to any assessment or penalty, the date of service of the relevant notice of demand

In any other case, the date of service of the intimation of the order appealed against

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)

‡Relief claimed in appeal

Where an appeal in relation to any other assessment year is pending in the case of the appellant with any Commissioner (Appeals), give the details as to the-

> (a) Commissioner (Appeals), with whom the appeal is pending;
> (b) assessment year in connection with which the appeal has been preferred;
> (c) Assessing Officer passing the order appealed against;
> (d) section and sub-section of the Act, under which the Assessing Officer passed the order appealed against and the date of such order

Address to which notices may be sent to the appellant

Signed

(Appellant)

‡ STATEMENT OF FACTS

‡ GROUNDS OF APPEAL

Signed

(Appellant)

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 :

Date :   Signature

                                                                                    Status of appellant

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 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.
8. The memorandum of appeal shall be accompanied by a fee of,-
   (a) where the total income of the assessee as computed by the Assessing Officer in the case to which the appeal relates is one hundred thousand rupees or less, two hundred fifty rupees;
   (b) where the total income of the assessee, computed as aforesaid, to which the appeal relates is more than one hundred thousand rupees but not more than two hundred thousand rupees, five hundred rupees;
   (c) where the total income of the assessee, computed as aforesaid, in the case to which the appeal relates is more than two hundred thousand rupees, one thousand rupees.
9. The fee should be credited in a branch of the authorised bank or a branch of the State Bank of India or a branch of the Reserve Bank of India after obtaining a challan from the Assessing Officer and a copy of challan sent to the Commissioner of Income-tax (Appeals).