

Income-Tax Appeal Drafter — CIT(A) / ITAT

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This guide explains what the tool produces, how to use the output, and what to watch for. The actual output (draft/report) is generated on the tool page.

Background

Drafts a professional Statement of Facts and issue-wise Grounds of Appeal against an assessment or penalty order, with the legal reasoning for each addition or disallowance you are contesting, for a first appeal to the CIT(A) (Form 35) or a second appeal to the ITAT. Use it to prepare a strong, well-structured appeal for your CA or advocate to finalise. This is a drafting aid, not legal advice — a professional must settle and file it within the limitation period.

Purpose of this tool & output

Draft a Statement of Facts and issue-wise Grounds of Appeal against an assessment order, for CIT(A) or ITAT

How the output is used

Use the Statement of Facts and issue-wise Grounds of Appeal to file the appeal (Form 35 for the CIT(A), or the prescribed form for the ITAT), and give it to your CA or advocate to settle, add case law and file within the limitation period.

Who receives it

The Commissioner of Income-Tax (Appeals) [CIT(A)] for a first appeal, or the Income-Tax Appellate Tribunal (ITAT) for a second appeal.

How to submit / file it

File online for the CIT(A) in Form 35 with the appeal fee, or as prescribed for the ITAT, within the limitation period (generally 30 days of receipt of the order), with the order appealed against.

Who should vet it

A chartered accountant (CA) or a tax advocate — to settle the grounds, add supporting case law, and argue the appeal.

Important cautions

This is a drafting aid, not legal advice. Grounds must be settled by a professional and filed within limitation; a condonation is needed if delayed. Do not rely on the drafted grounds without case-law support.

Companion documents

No related documents are listed on the portal for this tool.

This is AI-assisted guidance. Verify with a qualified professional before any binding decision. Fees, authorities and processes vary by state and change over time — confirm with your state authority.

