

Appealable orders before Commissioner (Appeals).

246A. (1) Any assessee or any deductor aggrieved by any of the following orders (whether made before or after the appointed day) may appeal to the Commissioner (Appeals) against—

- (a) an order passed by a Joint Commissioner under clause (ii) of sub-section (3) of section 115VP or an order against the assessee where the assessee denies his liability to be assessed under this Act or an intimation under sub-section (1) or sub-section (1B) of section 143 or sub-section (1) of section 200A, where the assessee or the deductor objects to the making of adjustments, or any order of assessment under sub-section (3) of section 143 [except an order passed in pursuance of directions of the Dispute Resolution Panel ¹(...) ²or an order referred to in sub-section (12) of section 144BA] or section 144, to the income assessed, or to the amount of tax determined, or to the amount of loss computed, or to the status under which he is assessed;
- (aa) an order of assessment under sub-section (3) of section 115WE or section 115WF, where the assessee, being an employer objects to the value of fringe benefits assessed;
- (ab) an order of assessment or reassessment under section 115WG;
- (b) an order of assessment, reassessment or recomputation under section 147 except an order passed in pursuance of directions of the Dispute Resolution Panel ³(...) ⁴or an order referred to in sub-section (12) of section 144BA or section 150;
- (ba) an order of assessment or reassessment under section 153A [except an order passed in pursuance of directions of the Dispute Resolution Panel ⁵(...) ⁶or an order referred to in sub-section (12) of section 144BA
- (bb) an order of assessment or reassessment under sub-section (3) of section 92CD;
- (c) an order made under section 154 or section 155 having the effect of enhancing the assessment or reducing a refund or an order refusing to allow the claim made by the assessee under either of the said sections ⁷(...) ⁸except an order referred to in sub-section (12) of section 144BA;
- (d) an order made under section 163 treating the assessee as the agent of a non-resident;
- (e) an order made under sub-section (2) or sub-section (3) of section 170;
- (f) an order made under section 171;
- (g) an order made under clause (b) of sub-section (1) or under sub-section (2) or sub-section (3) or sub-section (5) of section 185 in respect of an assessment for the assessment year commencing on or before the 1st day of April, 1992;

¹ Omitted [or an order referred to in sub-section (12) of section 144BA] by Finance Act 2013.

² Inserted with effect from April 1, 2016.

³ Omitted [or an order referred to in sub-section (12) of section 144BA] by Finance Act 2013.

⁴ Inserted with effect from April 1, 2016.

⁵ Omitted by [or an order referred to in sub-section(12) of section 144BA] Finance Act 2013.

⁶ Inserted with effect from April 1, 2016.

⁷ Omitted by [except where it is in respect of an order referred to in sub-section (12) of section 144BA] Finance Act 2013.

⁸ Inserted with effect from April 1, 2016.

- (h) an order cancelling the registration of a firm under sub-section (1) or under sub-section (2) of section 186 in respect of any assessment for the assessment year commencing on or before the 1st day of April, 1992 or any earlier assessment year;
- (ha) an order made under section 201;
- (hb) an order made under sub-section (6A) of section 206C;
- (i) an order made under section 237;
- (j) an order imposing a penalty under—
 - (A) section 221; or
 - (B) section 271, section 271A, section 271AAA, section 271AAB section 271F, section 271FB, section 272AA or section 272BB;
 - (C) section 272, section 272B or section 273, as they stood immediately before the 1st day of April, 1989, in respect of an assessment for the assessment year commencing on the 1st day of April, 1988, or any earlier assessment years;
- (ja) an order of imposing or enhancing penalty under sub-section (1A) of section 275;
- (k) an order of assessment made by an Assessing Officer under clause (c) of section 158BC, in respect of search initiated under section 132 or books of account, other documents or any assets requisitioned under section 132A on or after the 1st day of January, 1997;
- (l) an order imposing a penalty under sub-section (2) of section 158BFA;
- (m) an order imposing a penalty under section 271B or section 271BB;
- (n) an order made by a Deputy Commissioner imposing a penalty under section 271C , section 271CA, section 271D or section 271E;
- (o) an order made by a Deputy Commissioner or a Deputy Director imposing a penalty under section 272A;
- (p) an order made by a Deputy Commissioner imposing a penalty under section 272AA;
- (q) an order imposing a penalty under Chapter XXI;
- (r) an order made by an Assessing Officer other than a Deputy Commissioner under the provisions of this Act in the case of such person or class of persons, as the Board may, having regard to the nature of the cases, the complexities involved and other relevant considerations, direct.

Explanation.—For the purposes of this sub-section, where on or after the 1st day of October, 1998, the post of Deputy Commissioner has been redesignated as Joint Commissioner and the post of Deputy Director has been redesignated as Joint Director, the references in this sub-section for “Deputy Commissioner” and “Deputy Director” shall be substituted by “Joint Commissioner” and “Joint Director” respectively.

(1A) every appeal filed by an assessee in default against an order under section 201 on or after the 1st day of October, 1998 but before the 1st day of June, 2000 shall be deemed to have been filed under this section.

(1B) every appeal filed by an assessee in default against an order under sub-section (6A) of section 206C on or after the 1st day of April, 2007 but before the 1st day of June, 2007 shall be deemed to have been filed under this section.

(2) Notwithstanding anything contained in sub-section (1) of section 246, every appeal under this Act which is pending immediately before the appointed day, before the Deputy

Commissioner (Appeals) and any matter arising out of or connected with such appeals and which is so pending shall stand transferred on that date to the Commissioner (Appeals) and the Commissioner (Appeals) may proceed with such appeal or matter from the stage at which it was on that day :

Provided that the appellant may demand that before proceeding further with the appeal or matter, the previous proceeding or any part thereof be reopened or that he be re-heard.

Explanation.—For the purposes of this section, “appointed day” means the day appointed by the Central Government by notification in the Official Gazette.